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SIXTEENTH ANNUAL REPORT OF THE COLLECTOR OF INTERNAL REVENUE

TO

**THE HONORABLE, THE SECRETARY OF FINANCE OF THE
GOVERNMENT OF THE PHILIPPINE ISLANDS**

FOR

THE FISCAL YEAR 1919 ENDED DECEMBER 31, 1919

W. TRINIDAD
COLLECTOR OF INTERNAL REVENUE

**MANILA
BUREAU OF PRINTING
1920**

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SIXTEENTH ANNUAL REPORT OF THE COLLECTOR OF INTERNAL REVENUE.

DEPARTMENT OF FINANCE,
BUREAU OF INTERNAL REVENUE,
MANILA, P. I.,

March 22, 1920.

To the Honorable,

The SECRETARY OF FINANCE,

Manila, P. I.

SIR: In accordance with the provisions of sections 574 and 1437 of the Administrative Code, I have the honor to submit the following report on the operations of the Bureau of Internal Revenue during the fiscal year ended December 31, 1919.

RÉSUMÉ OF COLLECTIONS.

The total amount collected during the fiscal year was ₱53,282,756.67 as compared with a total collection during the fiscal year 1918 of ₱48,063,665.55, an increase of ₱5,219,091.12, or 10.76 per cent. Of this increase, ₱2,349,383.60 represents the proceeds of rice sales made by the city of Manila.

SUMMARY OF COLLECTIONS.

Item.	1918			1919		
	Taxes.	Fines and penalties.	Total.	Taxes.	Fines and penalties.	Total.
Excise tax:						
Domestic—						
Distilled spirits	\$4,476,443.70	\$392.00	\$4,476,835.70	\$4,318,895.28	\$1,187.81	\$4,320,083.09
Fermented liquors	211,920.00	---	211,920.00	216,310.00	---	216,310.00
Manufactured tobacco	374,484.48	44.00	374,528.48	436,950.34	90.00	437,040.34
Cigars	308,348.31	5,761.70	314,110.01	291,292.49	662.64	291,955.13
Cigarettes	5,898,277.72	289.00	5,898,566.72	5,899,373.46	80.00	5,899,453.46
Matches	64,248.00	---	64,248.00	40,986.93	35.00	41,021.93
Wines and imitations	158,658.04	---	158,658.04	172,689.46	---	172,689.46
Playing cards	---	---	---	154.80	---	154.80
Cinematographic firms	---	---	---	2,433.51	---	2,433.51
Total	11,130,380.25	6,486.70	11,136,866.95	11,378,936.27	2,205.45	11,381,141.72
Coal and coke	15,949.63	---	15,949.63	21,906.34	40.00	21,946.34
Imported—						
Distilled spirits	179,086.07	---	179,086.07	226,226.46	---	226,226.46
Fermented liquors	8,695.65	---	8,695.65	4,595.42	---	4,595.42
Manufactured tobacco	224,528.46	---	224,528.46	173,972.63	---	173,972.63
Cigars	93.91	---	93.91	5.20	---	5.20
Cigarettes	66,066.76	---	66,066.76	126,313.30	---	126,313.30
Matches	367,638.45	---	367,638.45	388,307.90	---	388,307.90
Wines and imitations	70,085.03	---	70,085.03	76,467.35	---	76,467.35
Skimmed milk	497.20	---	497.20	222.40	---	222.40
Playing cards	121,990.28	---	122,103.83	231,610.44	15.00	231,625.44
Cinematographic firms	23,732.03	113.05	23,732.03	22,578.03	10.00	22,588.03
Total	1,068,413.84	113.05	1,068,526.89	1,250,299.13	25.00	1,250,324.13
Kerosene or petroleum	---	---	---	---	---	---
Naphtha, gasoline and all lighter products of distillation	518,031.47	---	518,031.47	764,075.01	---	764,075.01
Lubricating oils	256,445.98	---	256,445.98	586,656.32	25.00	586,681.32
	92,572.72	---	92,572.72	116,106.35	---	116,106.35
Total	867,050.17	---	867,050.17	1,466,837.68	25.00	1,466,862.68
Opium	---	---	---	---	---	---
Coal and coke	119,047.76	400.00	119,047.76	60,820.88	---	60,820.88
Total excise taxes	13,200,841.65	6,999.75	13,207,841.40	14,178,800.30	2,295.45	14,181,095.75

License, business, and occupation taxes:

Brewers	2,350.00	80.00	2,430.00	1,650.00	32.50	1,682.50
Distillers	12,550.00	1,185.00	13,735.00	12,900.00	1,965.00	14,865.00
Retail liquor dealers	4,950.00		4,950.00	5,250.00	25.00	5,275.00
Retail liquor dealers	30,539.00	986.50	31,525.50	29,687.04	1,232.00	30,919.04
Retail "vino" dealers	244,688.00	10,096.90	254,784.90	203,234.80	1,232.00	204,466.80
Wholesale liquor dealers	84,950.00	2,438.75	87,388.75	90,891.00	4,082.17	94,973.17
Retail dealers in fermented liquors	40,717.50	4,745.75	45,463.25	40,912.75	1,766.25	42,679.00
Retail dealers in tuba, basi, tapuy, etc	277,452.00	4,984.19	282,436.19	269,354.15	5,716.40	275,070.55
Wholesale dealers in fermented liquors	27,019.19	1,173.00	28,192.19	16,815.00	1,822.50	18,637.50
Dealers in manufactured tobacco	275,019.19	10,255.71	285,274.90	283,913.50	14,732.17	298,645.67
Manufacturers of chewing and smoking tobacco	1,220.70	294.30	1,515.00	906.00	1,436.00	1,940.00
Manufacturers of cigars and cigarettes	1,870.66	367.84	2,238.50	1,980.60	1,189.57	3,170.17
Wholesale peddlers of alcoholic and tobacco products	6,242.00	83.00	6,325.00	9,768.00	80.00	9,848.00
Retail peddlers of alcoholic and tobacco products	16,848.00	296.10	17,144.10	15,067.50	466.50	15,534.00
Retail leaf tobacco dealers	167,603.00	2,567.00	160,036.00	144,986.00	2,080.50	147,066.50
Repackers of distilled spirits and wines				2,850.00	60.00	2,910.00
Total	1,171,948.06	36,134.04	1,207,082.09	1,119,224.34	44,579.31	1,163,803.65
Merchants and manufacturers	12,687,686.97	115,953.32	12,803,640.29	12,729,915.69	102,064.57	12,831,980.26
Printers and publishers	20,704.04		21,065.63	28,022.05	337.85	28,359.90
Common carriers	104,383.50	5,528.19	109,911.69	114,103.93	6,727.96	120,831.89
Contractors, warehousemen and others	204,222.62	5,252.07	209,474.69	276,245.73	6,738.71	282,984.44
Peddlers of merchandise	584,376.06	46,591.90	630,967.96	582,961.51	25,642.93	608,604.44
Total	13,601,373.18	173,687.07	13,775,060.25	13,731,248.91	141,512.02	13,872,760.93
Commercial brokers	67,687.46	691.30	68,378.76	105,729.28	762.72	106,492.00
Stock brokers	7,200.00	60.00	7,260.00	13,247.57	357.62	13,605.19
Real-estate brokers	15,160.00	915.00	16,075.00	15,638.39	402.84	16,041.23
Customs and immigration brokers	2,160.00	50.00	2,210.00	2,340.00	90.00	2,430.00
Pawnbrokers	26,500.00	850.00	27,350.00	23,116.60	274.60	23,391.20
Theaters, museums and concert halls	23,018.60	285.00	23,303.60	21,801.68	238.00	22,039.68
Circuses	1,485.00	50.00	1,535.00	962.50	10.00	972.50
Billiard rooms	23,653.30	470.39	24,123.69	21,433.75	646.39	22,080.14
Lawyers, medical practitioners, architects, land-surveyors, engineers, and public accountants	69,787.50	1,904.36	71,691.86	74,147.50	2,410.23	76,557.73
Chiropractors, manicurists, tattooers, and masseurs	1,510.00	67.50	1,577.50	1,269.00	102.00	1,371.00
Pharmacists and farriers	14,440.00	448.75	14,888.75	15,405.00	567.25	15,972.25
Race tracks	8,720.00		8,720.00	10,340.00		10,340.00
Cockfights	716,134.25	2,722.88	718,857.13	627,588.90	1,456.15	629,045.05
Cockfights	180,259.85	4,775.06	185,034.90	141,860.25	2,767.87	144,628.22
Opticians and dental surgeons	12,942.50	431.00	13,373.50	13,237.50	409.00	13,646.50
Midwives, and chrysanos ministrants in medicine and dentistry	2,815.00	223.29	3,038.29	2,502.50	201.77	2,704.27
Procuradores judiciales, business agents, insurance agents and sub-agents						
Photographers, engravers, and professional appraisers or connoisseurs of tobacco, etc	18,697.50	696.00	19,393.50	19,420.00	736.50	20,156.50
	15,075.00	347.50	15,422.50	14,800.00	316.50	15,116.50

Summary of Collections—Continued.

Item.	1918			1919		
	Taxes.	Fines and penalties.	Total.	Taxes.	Fines and penalties.	Total.
License, business, and occupation taxes—Continued.						
Veterinarians and vehicle and bicycle repair shops	110.00		110.00	100.00		100.00
Money lenders	27,450.00	1,867.50	29,317.50	23,640.96	492.77	24,133.73
Signs, signboards, and billboards	5,429.05	766.84	6,195.89	2,712.31	365.58	3,077.89
Total	1,240,235.01	17,622.36	1,257,857.37	1,151,293.69	12,607.89	1,163,901.58
Banks and bankers	785,139.59		785,139.59	1,856,241.66		1,856,241.66
Insurance companies	77,029.33	1.50	77,030.83	94,795.07	353.90	95,148.97
Mines	23,838.40	35.00	23,873.40	25,026.74	298.99	25,325.73
Registered dealers in prohibited drugs	2,499.13	1,874.25	4,373.38	8,759.17	779.92	9,539.09
Sponge fisheries	140.82	.80	141.62	196.70	10.78	207.48
Pearl fisheries	5,125.00	218.75	5,343.75	4,060.00	187.00	4,247.00
Weights and measures	107,511.68	64,505.52	172,017.20	100,036.01	74,567.38	174,603.39
Total license, business, and occupation taxes	17,014,840.19	293,079.29	17,307,919.48	18,090,882.29	274,897.19	18,365,779.48
Cedulas:						
Class A. Regular at #1	46,513.00		46,513.00	46,456.00		46,456.00
B. Delinquent at #2	22,646.00		22,646.00	11,176.00		11,176.00
D. Special at #1	256.00		256.00	294.00		294.00
E. Fines		90.00	90.00			
F. Regular with road and bridge tax at #2	4,089,982.00		4,089,982.00	4,021,198.00		4,021,198.00
G. Delinquent with road and bridge tax at #4	389,474.00		389,474.00	246,828.00		246,828.00
H. Special with road and bridge tax at #2	21,978.00		21,978.00	18,392.00		18,392.00
I. Road and bridge tax at #1	61.00		61.00	131.00		131.00
K. Delinquent road and bridge tax #2	180.00	180.00	360.00	68.00	68.00	136.00
L. Delinquent from May 1 to June 30 at #1.50	2,041.00	1,020.50	3,061.50	2,289.00	1,144.50	3,433.50
M. Delinquent from May 1 to June 30 at #3	59,290.00	29,645.00	88,935.00	88,530.00	44,265.00	132,795.00
N. Delinquent from May 1 to June 30 at #1.50	6.00	3.00	9.00	20.00	10.00	30.00
Total cedulas	4,632,427.00	443,058.50	5,075,485.50	4,455,382.00	303,491.50	4,758,873.50
Franchise taxes	273,172.89	22.75	273,195.14	326,549.67	17.30	326,566.97
Income tax	2,550,149.20	21,426.09	2,571,575.29	3,405,683.30	7,086.68	3,412,769.98
Documentary stamp tax	496,242.21	9,372.66	505,614.87	495,558.31	3,017.90	498,576.21
Inheritance tax	75,127.74	434.32	75,562.06	271,034.85	1,730.42	272,765.27

The following statement shows the distribution of collections reported to this Bureau during the fiscal years ended December 31, 1918 and 1919, respectively—Continued.

Item.	1919					
	Insular Government.			Accruing to—		
	Taxes.	Fines and penalties.		Provincial governments.	Municipal governments.	
				Taxes.	Fines and penalties.	Taxes. Fines and penalties.
Excise tax:						
Manufacturers of alcohol and tobacco products—						
Domestic	P11,376,497.96	P2,055.45				
Imported	996,110.66					
Coal and coke (domestic)	21,906.34	40.00				
Coal and coke (imported)	60,820.88					
Kerosene or petroleum, imported	764,075.01					
Naphtha, gasoline, etc., imported	586,656.32	25.00				
Lubricating oils, imported	116,106.35					
Cinematographic films, domestic	2,283.51	150.00				
Cinematographic films, imported	22,578.03	10.00				
Playing cards, domestic	154.80					
Playing cards, imported	231,610.44	15.00				
Opium						
License, business, and occupation taxes:						
Dealers in alcohol and tobacco products	859,870.19	38,862.91				P5,716.40
Merchants, manufacturers, common carriers, etc	13,731,248.91	141,512.02				
Occupations, trades, and professions	314,530.01	7,214.78				5,393.11
Banks and bankers	1,856,241.66					
Insurance companies	94,795.07	353.90				
Mines	25,025.74	298.99				
Registered dealers in prohibited drugs	8,759.17	779.92				
Sponge fisheries		2.16				
Pearl fisheries						
Weights and measures						
Cedulas				P78.68	P4.31	78.68 4.31
Franchise taxes	195,609.91			4,060.00	187.00	
Income tax	3,405,883.30	2.83		50,018.01	37,293.69	37,293.69
Documentary stamp tax	495,558.31	7,086.68		3,310,476.50	224,416.50	1,124,905.50
Inheritance tax	271,034.85	3,017.90		32,672.65	2.83	36,267.11 11.64
		1,730.42				

Incidental revenue:					
U. S. internal revenue collected in the Philippines	2,404,090.04				
U. S. internal revenue collected in the United States					
Revenue from public forests	741,661.00	63,567.73			
Miscellaneous stamp collections		1,157.15			
Service income:					
Justice of the peace	275,209.16	96,751.84	119.50	541.50	5,648.10
Total	38,858,157.96	364,634.68	3,397,425.34	262,433.83	2,375,035.22
Other collections:					
Mining fees	1,230.76				
Tobacco inspection fees	178,601.69				
City of Manila taxes, charges, etc.	a 2,349,383.60				5,348,692.51
Internal revenue allotment	(3,164,083.55)		1,582,041.78		1,582,041.77
Grand total	38,223,290.46	364,634.68	4,979,467.12	262,433.83	9,305,769.50
					147,161.08

^a Proceeds of sales of Insular Government rice.

LEGISLATION.

During the year 1919, three laws relating to internal revenue have been passed by the Philippine Legislature, viz:

Act No. 2819 which transferred the power of taxing signs, signboards and billboards from the Central Government to the various municipalities, was enacted into law on March 4, 1919.

Act No. 2835 amending various sections of the Administrative Code went into effect on March 7, 1919.

Act No. 2833, the Income Tax Law, became effective on January 1, 1920.

PERSONNEL.

During the year, three agents and fifteen agent's assistants resigned to accept considerably more remunerative positions in commercial houses, and three agent's assistants were dismissed for the good of the service, or a total of twenty-one separations from the field force of the Bureau, representing 25 per cent of the total number of agents and agent's assistants. During 1918, nine agents and nineteen agent's assistants resigned from the service, and four agent's assistants were dismissed for the good of the service, making a total of thirty-two separations from the field force, or 56 per cent of the total number of agents and agent's assistants. Notwithstanding the fact that the number of separations during the year is considerably less in comparison with the number of separations during 1918—which may be attributed to the promulgation of more liberal regulations governing promotions—still considering the difficulty that is being experienced by this Bureau in finding men of required qualifications, training them, and retaining them in the service, it is believed that the time has come when the seriousness of this condition of affairs must be recognized and immediate steps taken so as to make the salaries for the positions in the field service of this Bureau more adequate to the duties and responsibilities attached to the position. While this condition is also true of the other branches of the revenue service, the undersigned limits himself to drawing the attention of the Secretary to the field service of the Bureau as it may be safely said that it has a direct bearing on the collection of internal revenues.

The following changes in the personnel occurred during the year. The position of Deputy Collector of Internal Revenue became vacant since October 13, 1918, by the transfer of Mr. A. B. Powel to the office of the Governor-General, and remained so during the year. Mr. Fernando Jugo, chief of the law division, transferred to the office of the city fiscal. Mr. Wm. L. Bow-

ler, assistant chief agent, as well as two other American agents, severed their connection with the Bureau in order to accept much more remunerative positions in local business concerns. Mr. Felix Rávago, assistant chief of the real estate division and four clerks died during the year. The following appointments of division chiefs and assistant chiefs of division were made during the year: Mr. Alejo Labrador, attorney-at-law, to the position of chief of the law division; Mr. L. Monzon as chief of the income-tax division; Mr. Crispin Llamado as chief of the license division; Mr. José Garcia as chief income-tax examiner; Mr. Justino Yaptangco as assistant chief of the license division and Mr. John Rider as assistant chief agent.

During the year, Mr. Jacinto M. Kamantigue, chief agent, and Mr. José M. Hilario, assistant chief clerk, were appointed Government students in the United States to specialize in such branches of political economy as are germane to the work of this Bureau.

The following table shows the number of Filipinos and persons of other nationalities employed in the Bureau of Internal Revenue on January 1, 1919, the changes occurring during the year, and the total number employed December 31, 1919:

	Ameri- cans.	Filipinos and other nation- alities.	Total.
Employees, January 1, 1919:			
Regular	9	233	242
Temporary		287	287
Total	9	520	529
Separations and appointments, January 1 to December 31, 1919:			
Resignations and deaths	3	137	140
Transfer from Bureau		22	22
Transfer from temporary to regular		21	21
Transfer from regular to temporary		2	2
Dismissals, services satisfactory		80	80
Dismissals, services not satisfactory		10	10
Total separations	3	272	275
Appointments:			
Original		260	260
Transfer		36	36
Total		296	296
Employees, December 31, 1919:			
Regular	6	285	291
Temporary		259	259
Total	6	544	550

As will be seen in the foregoing table, there was, during the year, a decrease of three in the American personnel and an increase of twenty-four in the regular Filipino personnel and a decrease of twenty-eight in the number of temporary Filipino personnel of the Bureau.

The volume of work performed by the Bureau during the year can in no way be better illustrated than by its total collections amounting to ₱53,282,756.67 as compared with ₱48,063,665.55 for 1918 and with ₱39,937,370.96 for 1917, or an increase of ₱5,219,091.12 and ₱13,345,385.71 over the amounts collected during 1918 and 1917, respectively.

COST OF COLLECTION.

RECEIPTS.

Appropriation, fiscal year 1919, Act No. 2785.....	₱1,007,610.00
Additional appropriation, Resolution No. 33, Emergency Board	400.00
Appropriation Act 2727, balance carried to 1919.....	444.90
Supplies on hand at the end of December, 1918.....	35,026.92
Supplies purchased in excess of issues.....	35,695.69
Total	1,079,177.51

DISBURSEMENTS.

Equipment:

Watercraft and appurtenances.....	138.25
Motor vehicles and accessories.....	16,158.60
Hand tools.....	120.15
Furniture and office equipment.....	7,461.29
Ordinance	538.44
Technical and scientific equipment.....	26.47
Miscellaneous equipment.....	76.41

Salaries and wages:

Officers and employees.....	406,774.23
Commutation of leave.....	15,000.00
Bonus	72,389.36

Contingent expenses:

Transportation and per diems of officers and employees....	50,163.02
Freight, express and delivery service.....	1,889.14
Postal, telegraph, telephone and cable service.....	10,259.02
Illumination and power service.....	3,746.11
Miscellaneous service.....	2,369.17
Miscellaneous service, (refund of taxes on fish ponds)..	82,099.23
Rental of buildings and grounds.....	493.21
Consumption of supplies and materials.....	109,879.12
Printing and binding.....	3,359.48
Discretionary expenditures.....	3,565.18
Traveling expenses of persons not Government employees..	571.47
Maintenance and repairs.....	1,940.44
Supplies on hand at the end of December, 1919.....	70,722.61
Balance to be carried to fiscal year 1920.....	(5,374.71)
Unexpended balance available for reversion to Insular Treasury	224,811.82

Total	1,079,177.51
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Received from the city of Manila.....	100,000.00
Other receipts.....	2,766.19

Total	102,766.19
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The net cost to the Government of the operation of the Bureau of Internal Revenue during the year 1919 is obtained by subtracting from the total of the disbursement account of ₱1,079,177.51, the following amounts: ₱224,811.82, the unexpended balance available for reversion to the Insular Treasury; ₱70,722.61, supplies on hand; ₱100,000, received from the city of Manila for the collection of municipal revenues; ₱82,099.23, for the refund of internal revenue taxes collected from owners of artificial fish ponds; and ₱2,766.19, other operating income; leaving ₱598,777.66, the net cost to the Insular Government for the operation of the Bureau of Internal Revenue. The total internal revenue collections during 1919, not including municipal revenue of the city of Manila, were ₱45,584,680.56, making the cost of operation of the Bureau of Internal Revenue 1.31 centavos for each peso of tax collected. The total collections including the revenue of the city of Manila, were ₱53,282,756.67, which cost the Insular Government and the city of Manila ₱698,778.66, or 1.31 centavos for each peso collected. The cost of operation of the Bureau is greater this year compared with the preceding year for the reason that additional compensation in the way of bonus was adopted during this year. If the amount paid for bonus is deducted from the total amount of disbursements, for the purpose of comparison, the cost of operation would amount to 1.18 centavos for each peso collected.

Statement showing the amounts collected, by year, the number of employees, and the cost of operation of the Bureau of Internal Revenue:

Fiscal year.	Number of employees.	Collections.	Cost of operation of Bureau.	Fiscal year.	Number of employees.	Collections.	Cost of operation of Bureau.
			<i>P. cent.</i>				<i>P. cent.</i>
1905 ^a		₱5,200,383.95	4.1	1913.....	409	₱22,784,762.96	2.64
1906.....		11,366,306.70	4.1	Cy1913.....	405	22,184,901.23	-----
1907.....		12,748,963.91	5.0	1914.....	403	22,550,109.37	2.45
1908.....		14,339,773.15	4.9	1915.....	426	27,388,394.05	2.07
1909.....		14,694,403.32	4.48	1916.....	483	30,731,638.98	1.87
1910.....		17,527,524.54	3.75	1917.....	554	39,937,370.96	1.51
1911.....		19,206,131.20	3.35	1918.....	530	48,508,163.65	1.28
1912.....	430	21,184,168.30	3.08	1919.....	550	53,282,756.67	1.31

^a Act No. 1189 became effective August 1, 1904, in regard to alcohol and tobacco products and January 1, 1905, in regard to other items.

^b Exclusive of city of Manila taxes, revenues, charges, etc.

ATHLETICS.

During the year this Bureau continued the policy of stimulating physical exercise on the part of its employees. It is nine years now since the Internal Revenue Athletic Club was or-

ganized with the sanction of the undersigned. He is more than satisfied with the benefits which organized athletics has rendered the personnel of the Bureau. An increase in the general office efficiency of those participating in outdoor sports has been apparent while at the same time wholesome competition with other athletic organizations has developed and *esprit de corps* among the employees, both decided assets to the Bureau. The degree of excellence in the sports themselves which the employees of this Bureau have attained is demonstrated by the fact that during the year, teams representing the athletic club of this Bureau won the first prize in volley ball and indoor baseball in the championship games played under the auspices of the Inter-Bureau Athletic Association. In addition to this, the teams of this Bureau took a number of prizes in minor athletic contests during the year. The Internal Revenue Athletic Club now counts with 261 members.

PART I.—INTERNAL REVENUE TAXES.

DISTILLED SPIRITS, WINES, FERMENTED LIQUORS, AND TOBACCO PRODUCTS.

DISTILLED SPIRITS.

On December 31, 1919, there were in operation throughout the Islands 81 registered stills of modern type as compared with 81 in operation on December 31, 1918, 80 on December 31, 1917, 80 on December 31, 1916, 75 on December 31, 1915, 79 on December 31, 1914, and 75 on December 31, 1913. Ninety-nine illicit stills were captured by internal revenue agents during the year 1919, of which 14 were captured in Agusan, 9 in Cagayan, 1 in Laguna, 48 in Pangasinan, 14 in Samar, 1 in Surigao, and 12 in Tayabas. During the year 1918 there were seized 105 illicit stills.

The following statement shows the quantity, in proof liters, of distilled spirits removed from distilleries, taxpaid, during the fiscal years 1918 and 1919, the quantity of distilled spirits sold to the United States Army and Navy for medicinal purposes, the quantity removed for exportation without payment of the tax and the quantity of denatured alcohol removed for industrial purposes:

Item.	1918	1919
	<i>Proof liters.</i>	<i>Proof liters.</i>
Taxpaid	14,958,371	14,253,299
Exported	37,173	4,000
Sold to the United States Army and Navy for medicinal purposes	67,887	81,777
Denatured alcohol	867,971	633,217
Total	15,931,402	14,972,293

Taxes to the amount of ₱226,226.46 were collected on imported distilled spirits in 1919 as against ₱179,086.07 collected in 1918.

The countries to which the 4,000 proof liters of distilled spirits were exported during the year 1919, were as follows:

Country to which exported.	1919
	<i>Proof liters.</i>
China	1,504
Straits Settlements	1,051
Celebes	781
Sumatra	436
Java	140
For consumption on the high seas	88
Total	4,000

WINES.

There were removed for domestic consumption during the fiscal year 1919, 1,726,906 gauge liters of still wines and imitation wines as compared with 1,602,346 gauge liters removed during 1918.

Taxes to the amount of ₱76,467.35 were collected on imported wines and imitation wines in 1919 as against ₱70,085.03 collected in 1918.

FERMENTED LIQUORS.

The following comparative statement shows the quantity in gauge liters of domestic and imported beer on which taxes were collected during the fiscal years 1918 and 1919.

	1918	1919
	<i>Gauge liters.</i>	<i>Gauge liters.</i>
Domestic	4,236,200.00	4,378,800.00
Imported	173,913.00	91,908.40
Total	4,410,113.00	4,470,708.40

In addition to those consumed in the Islands on which taxes were paid fermented liquors were exported during the fiscal years 1918 and 1919 to other countries, as follows:

Country to which exported.	1918	1919
	<i>Gauge liters.</i>	<i>Gauge liters.</i>
China		108,403.72
Strait Settlements		55,187.04
India		27,915.36
Siam		7,050.00
Java		3,310.32
For consumption on the high seas		2,217.60
Indo-China		1,061.76
Total	121,093.60	205,145.80

SMOKING AND CHEWING TOBACCO.

The following comparative statement shows the quantities of domestic smoking and chewing tobacco on which taxes were collected during the fiscal years 1918 and 1919:

Kind.	1918	1919
	<i>Kilos.</i>	<i>Kilos.</i>
Smoking tobacco	450,176	552,065
Chewing tobacco	211,393	221,458
Total	661,569	773,463

Taxes were collected also on 343,971 kilos of imported smoking and chewing tobacco in 1919, and on 446,723 kilos in 1918. During the fiscal years 1918 and 1919, stripped and partially manufactured tobacco were exported to the following countries:

Country to which exported.	1918	1919
	<i>Kilos.</i>	<i>Kilos.</i>
Belgium		401,895
United States		202,785
Holland		93,367
China		22,123
Italy		17,219
France		17,183
Gibraltar		16,118
Java		7,107
Japan		4,600
Indo-China		335
Total	2,617,629	782,682

In addition to the domestic smoking and chewing tobacco consumed in these Islands on which the tax was paid, the exports of smoking tobacco during the fiscal years 1918 and 1919 to other countries were as follows:

Country to which exported.	1918	1919
	<i>Kilos.</i>	<i>Kilos.</i>
Canary Island	4,140	25,898
Spain	6,767	16,560
China	5,882	9,020
Indo-China		6,415
For consumption on the high seas	2,289	5,760
Holland		4,600
Russia	1,800	575
India	1,550	572
France	2,927	460
Australia	502	170
Java	120	150
Egypt		50
Japan		2
United States	9,871	1
All others	76	
Total	35,924	70,233

CIGARS.

In addition to those consumed in the Islands on which taxes were paid, cigars were exported during the fiscal years 1918 and 1919 to other countries as follows:

Country to which exported.	1918	1919
	<i>Number.</i>	<i>Number.</i>
United States	264,871,253	261,663,504
China	40,381,328	41,496,975
France	16,454,000	21,065,527
Spain	9,710,400	16,202,495
Strait Settlements	8,525,660	10,623,452
Australia	6,898,044	8,169,431
India	3,202,890	5,090,600
England	1,254,915	4,424,291
Java	5,557,219	3,932,421
Japan	1,453,775	3,151,684
For consumption on the high seas	2,065,857	2,877,781
Belgium	31,000	2,251,945
Indo-China	1,231,110	1,508,951
Gibraltar	770,000	1,295,079
Russia	980,700	1,257,810
Sumatra	864,376	798,411
Siam	360,449	747,949
Holland		691,740
New Zealand	150,100	592,070
Egypt	590,195	500,750
Korea	127,600	291,070
Switzerland		284,830
South Africa	245,100	248,110
Guam	119,800	223,265
South America	146,000	113,925
Borneo	38,750	61,586
Formosa	50	57,620
Scotland	28,150	50,550
Celebes	76,000	48,040
Canada	816,475	11,667
Nicaragua	10,000	8,270
Arabia	52,536	6,400
Norway		5,600
Italy		5,050
Greece		450
Denmark		273
Germany		61
East Africa		50
All others	9,250	40,105
Total	367,022,982	389,799,788

The following comparative statement shows the number of cigars manufactured and removed for domestic consumption and for export during the fiscal years 1918 and 1919:

	1918		1919	
	<i>Number.</i>	<i>Per cent.</i>	<i>Number.</i>	<i>Per cent.</i>
Removed for consumption in the Philippine Islands	117,651,468	24.2	109,259,446	21.9
Exported to foreign countries	103,151,729	21.2	128,136,284	25.7
Shipped to the United States	264,871,253	54.6	261,663,504	52.4
Total	485,674,450		499,059,234	

THE DEVELOPMENT OF THE MANILA CIGAR TRADE IN THE UNITED STATES.

Since the passage of Act No. 2613, the exportation of cigars to the United States amounted to 113,931,566 cigars in 1916, 216,124,310 in 1917, 264,871,253 in 1918, and 261,663,504 in 1919. The slight decrease in the exports for 1919 as compared with those for 1918 was mainly due to the unusually excessive rains which forced manufacturers to close their factories during the months of July and August of said year.

The variation in the amounts of leaf tobacco exported to the United States during the preceding six years is noteworthy. The high water mark in leaf tobacco exportation was reached in 1917 when more than three million kilos were sent to the United States. The exportations in 1918 were slightly less than in the preceding year, but during the last year the amount again returned to an almost negligible quantity. It is believed that this great decrease has been caused by various forces simultaneously acting together, namely, the decrease in the amount of tobacco produced in the Philippines during 1917 and 1918, the reputation being acquired by the Manila cigar thru constant advertisement and careful inspection, and an awakening on the part of the United States manufacturers to the fact that cigars can be produced here at less cost than in the United States.

The actual exportation of Philippine leaf tobacco to the United States for the last six years was as follows:

	<i>Kilos.</i>
1914	20,683
1915	39,637
1916	633,771
1917	3,283,607
1918	2,957,264
1919	189,812

During the year there has been an increased demand for Manila cigars in the United States due principally to the maintenance of the good name of this Philippine product there, and to the labor unrest which caused the decrease in the output of the tobacco manufacturing concerns in that country. The cigar that has appealed most to the American smoking public is the Class A Philippine cigar commonly known as the five-cent Manila. Seventy per cent of the total number of cigars exported to the United States during 1919 were of this class.

Act No. 2613 provides that the expenses of reconditioning wormy or mouldy cigars or of returning those found to be musty may be paid from the Tobacco Inspection Fund. Several complaints have been received in connection with cigars arriving in the United in a mouldy or worm-eaten condition, and in most cases the blame has been placed on the manufacturer or on the Government. In cases where the importers take the necessary steps to have these faulty cigars inspected and reconditioned or returned, they have invariably been granted allowances for reconditioning or for expenses in returning the said cigars. This is being done in order to protect as much as possible the established reputation of the Philippine product. The

average price per thousand paid for Manila cigars in 1919 was ₱53.14 as compared with ₱43.68 paid in 1918 and ₱38.25 in 1917.

Collections of tobacco inspection fees accruing to the tobacco inspection fund have increased to the extent that an appropriation from the general funds of the Insular Government is not needed, for the purpose of helping defray all the expenses in connection with the tobacco promotion work. During the ten months in which the Tobacco Inspection Law was in operation in 1916, the collections reached ₱57,464.96, during 1917 ₱170,321.76, during 1918 ₱210,019.52, and during the year just ended ₱178,601.69. The balance of the fund on January 1, 1919, of ₱312,786.10, added to the collection of ₱178,601.69 for that year made a total available for expenditure of ₱491,387.79.

CIGARETTES.

In addition to those manufactured and consumed in these Islands on which taxes were paid, cigarettes were exported tax free to other countries during the fiscal years 1918 and 1919 as follows:

Country to which exported.	1918	1919
	<i>Number.</i>	<i>Number.</i>
China.....	32,592,100	54,089,725
Indo-China.....	37,275,222	41,820,055
France.....	11,005,500	
Japan.....	10,268,250	26,511,450
Strait Settlements.....	3,795,800	12,656,320
For consumption on the high seas.....	4,873,750	5,277,920
United States.....	4,490,070	3,305,530
Java.....	9,795,055	2,875,050
Spain.....	256,950	1,750,000
Canary Island.....	150,000	
Celebes.....	30,000	1,345,000
India.....	1,052,120	1,307,500
Siam.....	516,250	1,302,500
Australia.....	1,569,700	1,085,950
Guam.....	16,000	405,000
Korea.....	24,000	198,000
Russia.....	570,000	160,000
Holland.....		100,000
Switzerland.....		36,000
Belgium.....	200,500	29,000
Egypt.....	23,700	23,700
Italy.....		9,600
England.....	8,250	2,250
Sumatra.....	512,000	1,200
Norway.....		550
Total.....	119,025,217	154,192,300

The following comparative statement shows the number of cigarettes manufactured and removed from manufactories for domestic consumption and for export during the fiscal years 1918 and 1919:

	1918	1919
	<i>Number.</i>	<i>Number.</i>
Consumed in the Philippine Islands	4,600,980,458	4,894,946,600
Exported to foreign countries	114,535,147	150,886,770
Shipped to the United States	4,490,070	3,305,530
Total	4,720,005,675	5,049,138,900

MATCHES.

The following comparative statement shows the number of gross boxes of matches imported and domestic matches removed for domestic consumption during the fiscal years 1918 and 1919:

	1918		1919	
	Gross boxes.		Gross boxes.	
		<i>Per cent.</i>		<i>Per cent.</i>
Domestic	160,620.00	14.9	103,292.33	9.6
Imported	919,096.13	85.1	970,769.75	90.4
Total	1,079,716.13		1,074,062.08	

PRIVILEGE TAXES.

DEALERS IN ALCOHOL AND TOBACCO PRODUCTS.

There were collected as privilege taxes during the fiscal year 1919 ₱1,163,803.65 as against ₱1,207,082.09 collected during the fiscal year 1918. Of this amount 29.5 per cent was paid by dealers in distilled and manufactured liquors; 38.2 per cent by dealers in tobacco products; 27.9 per cent by dealers in beer, tuba, basi, tapuy, etc.; and 4.4 per cent by manufacturers and peddlers of liquors and tobacco.

MERCHANTS, MANUFACTURERS, AND COMMON CARRIERS.

There were collected as percentage taxes during the fiscal year 1919 ₱13,872,760.93 as against ₱13,775,060.25 collected during the fiscal year 1918. Of this amount 96.9 per cent was paid by merchants, manufacturers, and peddlers; 0.8 per cent by common carriers; and 2.3 per cent by publishers, contractors, warehousemen, restaurants, etc. The increase in the collection of percentage taxes has been effected in spite of the fact that during the year the Government has placed an embargo on rice and of the further fact that only a negligible quantity of hemp was exported to the United States and to other countries.

OCCUPATIONS, TRADES, AND PROFESSIONS.

There were collected as privilege taxes on occupations during the fiscal year 1919 ₱1,163,901.58 as against ₱1,257,857.37

during the year 1918. Of this amount 66.5 per cent was paid by the proprietors of cockpits and 33.5 per cent by lawyers, doctors, civil engineers, surveyors, photographers, and other occupation taxpayers. By the provisions of the Internal Revenue Law the privilege tax collections from owners of cockpits and the taxes on cockfights accrue intact to the treasuries of the various municipalities in which such taxes are collected. Eight hundred and thirty municipalities and townships availed themselves of the provisions of the law authorizing the imposition by municipal councils of additional taxes on cockpits. The rate of the additional privilege taxes thus imposed ranges from ₱2 to ₱10,000 per annum. There were 53 municipalities, townships, and municipal districts in which no cockpit tax-receipts were issued during the period covered by this report.

CEDULAS.

There were collected from the sale of cedula during the year ₱4,738,873.50 as compared with ₱5,075,485.50 during the preceding year, a decrease of ₱336,612. There were sold 104,195 less cedula during the year than during 1918.

BANKS AND BANKERS.

The following comparative statement, based upon taxes assessed and collected, shows the average amount of capital employed by, average amount of deposits with, and average amount of circulation of banks during the period from July 1, 1917, to June 30, 1918; and from July 1, 1918, to June 30, 1919:

	July 1, 1917 to June 30, 1918.	July 1, 1918 to June 30, 1919.
Average capital.....	₱24,618,186.22	₱30,653,851.44
Average deposits.....	99,512,419.18	182,437,848.40
Average circulation.....	9,895,504.04	13,074,038.51

INSURANCE COMPANIES.

The following table, based on tax statements rendered, shows the total amount of each kind of insurance on which premiums were paid, and the average rate of premiums paid during the calendar years 1917 and 1918:

Kind of insurance.	1917		1918	
	Total amount of insurance.	Average rate of premium.	Total amount of insurance.	Average rate of premium.
		<i>Per cent.</i>		<i>Per cent.</i>
Fire	P258,440,911.00	0.97	P339,973,050.44	1.03
Marine	413,129,284.71	.61	491,782,237.55	.62
Life	29,063,172.75		29,419,964.45	
Accident	810,200.00	1.35	907,850.00	1.47
Fidelity and surety	42,045,867.09	.54	70,636,864.17	.53
Typhoon and earthquake	3,192,818.37	.33	3,518,258.22	.33
Motor cars	642,598.00	4.19	932,845.00	4.10
War (marine)	3,055,200.00	.73	1,150,400.00	.51

FOREST PRODUCTS.

The following comparative statements show the quantities of timber and minor forest products removed from the public forests during the fiscal years 1918 and 1919:

Timber.	1918		1919	
	Cubic meters.	Equivalence in board feet.	Cubic meters.	Equivalence in board feet.
First group	71,706	30,403,344	96,946	41,105,104
Second group	39,028	16,547,872	43,247	18,336,728
Third group	112,453	47,680,072	167,773	71,135,762
Fourth group	213,458	90,506,192	186,009	78,867,816
Total	436,645	185,137,480	493,975	209,445,400

MINOR FOREST PRODUCTS.

	1918	1919
Firewood	450,177	456,863
Charcoal	5,874	6,790
Gravel and sand	630	1,298
Daluro		487
Unaplit rattan	20,390,424	16,357,174
Split rattan	7,795,377	3,448,286
Dyewood	710,323	2,019,767
Tenbark	3,540,487	2,008,511
Dye bark	118,699	167,952
Gum mastic	841,709	777,598
Gutta-percha	4,109	30,170
Pitch	50,137	230,458
Limestone	669,602	379,781
Gogo	205,394	184,849
Stone	108,300	116,201
Diliman	401,425	128,147
Buri		73,881
Hingiw		200
Camagsa		432
Wood oil	141,318	111,980

STAMP AND CEDULA ACCOUNT.

During the year covered by this report, internal revenue and documentary stamps and cedula were received and issued in the value shown in the following statement:

Philippine Internal Revenue Stamps.

	Internal revenue stamps.	Documentary stamps.	Cedulas.	Internal revenue strip stamps.	Totals.
On hand January 1, 1919	₱71,903,862.70	₱2,818,448.00	₱2,494,317.00	₱1,183,168.77	₱78,399,796.47
Received from Bureau of Printing	77,706,000.00	1,075,679.16	5,190,000.00	8,529,500.00	92,501,179.16
Received from provinces	-----	-----	1,375.00	-----	1,375.00
Difference between old and new values	-----	-----	-----	41,186.00	41,186.00
Total	149,609,862.70	3,894,127.16	7,685,692.00	9,753,854.77	170,943,536.63
Issued to Internal Revenue officers for sale	33,057,105.54	606,960.00	4,407,316.50	3,115,077.07	41,186,459.17
Destroyed by Auditor's inspectors	-----	96,433.00	50,436.00	-----	146,869.00
Balance January 1, 1920	116,552,757.16	3,190,734.10	3,227,939.50	6,638,777.70	129,610,208.46
Total	149,609,862.70	3,894,127.16	7,685,692.00	9,753,854.77	170,943,536.63

United States Internal Revenue Stamps.

	Cigars.		Cigarettes.	
	Number.	Value.	Number.	Value.
On hand, January 1, 1919	2,574,431	\$438,562.11	2,666,474	\$81,823.01
Received from Commissioner of Internal Revenue	4,000,000	1,170,000.00	-----	-----
Difference between the old and new values as per U. S. Revenue Bill of 1918	-----	187,609.44	-----	37,199.80
Excess due to fractions	-----	.13	-----	.04
Total	6,574,431	1,796,171.68	2,666,474	119,022.85
Sold during the year 1919	3,937,259	1,210,361.18	193,975	9,224.67
Balance, January 1, 1920	2,637,172	585,810.50	2,472,499	109,798.18
Total	6,574,431	1,796,171.68	2,666,474	119,022.85

	Tobacco.		Totals.	
	Number.	Value.	Number.	Value.
On hand, January 1, 1919	144,418	6,241.83	5,385,323	526,626.95
Received from Commissioner of Internal Revenue	-----	-----	4,000,000	1,170,000.00
Difference between the old and new values as per U. S. Revenue Bill of 1918	-----	2,400.65	-----	227,209.89
Excess due to fractions	-----	-----	-----	.17
Total	144,418	8,642.48	9,385,323	1,923,837.01
Sold during the year 1919	38	6.25	4,131,272	1,219,592.10
Balance, January 1, 1920	144,380	8,636.23	5,254,051	704,244.91
Total	144,418	8,642.48	9,385,323	1,923,837.01

PART II.—CITY OF MANILA TAXES.

REAL ESTATE TAX.

The total assessed value of taxable and exempt real estate in the city of Manila for the period from January 1 to December 31, 1918 and 1919, is shown in the following statements, assessments and collections being based on the calendar year:

Total values.

YEAR 1918.

Kind.	Number of parcels.	Land.	Improvements.	Total.
Taxable property.....	16,586	₱51,198,616.00	₱55,969,295.00	₱107,167,911.00
Exempt property.....	381	34,083,211.00	30,538,725.00	64,621,936.00
Grand total.....	16,967	85,281,827.00	86,508,020.00	171,789,847.00

YEAR 1919.

Taxable property.....	17,948	52,835,251.00	60,364,273.00	113,199,524.00
Exempt property.....	388	33,855,557.00	30,908,386.00	64,763,943.00
Grand total.....	18,336	86,690,808.00	91,272,659.00	177,963,467.00

Classification of exempt property.

YEAR 1918.

Insular Government.....	₱16,660,313.00	₱10,098,314.00	₱26,758,627.00
United States Army.....	2,678,319.00	2,003,619.00	4,681,938.00
City Government.....	9,842,107.00	3,041,364.00	12,883,471.00
Total value of Government property.....	29,180,739.00	15,143,297.00	44,324,036.00
Roman Catholic church and orders.....	3,523,377.00	13,062,040.00	16,585,417.00
Protestant churches.....	551,346.00	1,520,440.00	2,071,786.00
Philippine Independent churches.....	5,946.00	34,000.00	39,946.00
Total value of churches and religious orders.....	4,080,669.00	14,616,480.00	18,697,149.00
Schools, hospitals, etc.....	821,803.00	778,948.00	1,600,751.00
Total value of exempt properties.....	34,083,211.00	30,538,725.00	64,621,936.00

YEAR 1919.

Kind.	Land.	Improvements.	Total.
Insular Government.....	₱16,383,370.00	₱10,649,614.00	₱27,032,984.00
United States Army.....	2,678,319.00	2,003,619.00	4,681,938.00
City Government.....	9,841,594.00	2,580,160.00	12,421,754.00
Total value of Government property.....	28,903,283.00	15,233,393.00	44,136,676.00
Roman Catholic churches and orders.....	3,575,557.00	13,333,640.00	16,909,197.00
Protestant churches.....	528,905.00	1,521,405.00	2,050,310.00
Philippine Independent churches.....	5,946.00	34,000.00	39,946.00
Total value of churches and religious orders.....	4,110,408.00	14,889,045.00	18,999,453.00
Schools, hospitals etc.....	841,866.00	785,948.00	1,627,814.00
Total value of exempt properties.....	33,855,557.00	30,908,386.00	64,763,943.00

Real-estate taxes to the amount of ₱1,722,048.51 were collected during the fiscal year 1919, as compared with ₱1,591,976.87 collected during the fiscal year 1918, an increase of ₱130,071.64.

The following statement shows the gross and net amount of delinquent taxes, penalties, and interest paid during the fiscal year 1918 for the calendar years 1915, 1916, 1917, 1918 and 1919, and also taxes satisfied by other means than cash payments:

	1915	1916	1917	1918	1919	Total.
Amount of tax	P1.50	P2.25	P97.80	P58,230.24	P1,645,154.61	P1,703,486.40
Excess collection				7.50	40.77	48.27
Penalty and interest .....	.61	.56	24.45	7,529.75	10,968.05	18,523.42
Gross amount collected	2.11	2.81	122.25	65,767.49	1,656,163.43	1,722,058.09
Credits allowed by Municipal Board					9.58	9.58
Net total collected	2.11	2.81	122.25	65,767.49	1,656,153.85	1,722,048.51

The amount of net total collections during the fiscal year 1919 with the amount of tax assessed, satisfied, and delinquent for said years at the end of the calendar years 1918 and 1919 is shown in the following statement:

Calendar year ended December 31—	Net total collected.	Tax satisfied.	Tax delinquent.	Total tax assessed.	Per cent collected.
1918	P1,591,976.87	P1,544,048.87	P63,440.64	P1,607,489.51	96.0
1919	1,722,048.51	1,645,154.61	50,408.90	1,695,563.51	97.0

The following comparative statement shows the value, by districts, of new buildings and additions assessed during the calendar years 1918 and 1919:

District.	1918	1919
Tondo	P552,320.00	P494,063.00
San Nicolas	218,542.00	182,583.00
Binondo	402,192.00	751,218.00
Santa Cruz	213,685.00	243,959.00
Santa Cruz (San Lazaro)	319,003.00	428,045.00
Quiapo	67,184.00	189,394.00
San Miguel	356,285.00	293,709.00
Sampaloc	703,008.00	467,985.00
Intramuros	280,900.00	94,970.00
El Puerto	40,268.00	264,758.00
Ermita	56,276.00	170,102.00
Malate	190,683.00	252,173.00
Paco	1,027,655.00	811,075.00
Pandacan	38,370.00	239,226.00
Santa Ana	587,510.00	123,584.00
Total	P5,053,881.00	P5,006,844.00

The following is a comparative statement, by districts, of the number of taxable parcels and of the net tax assessed for the calendar years 1918 and 1919:

District.	1918		1919	
	Number of parcels.	Net tax assessed, December 31—	Number of parcels.	Net tax assessed, December 31—
Tondo (Blocks 1-15 & 71-83)	1,746	₱50,182.91	1,988	₱52,948.65
Tondo (Blocks 16-70)	2,009	54,885.08	2,198	58,985.60
San Nicolas	1,029	210,309.03	1,032	211,822.23
Binondo	661	342,156.45	667	347,551.41
Santa Cruz	872	171,132.83	857	173,747.47
Santa Cruz (San Lazaro)	2,068	49,490.28	2,144	57,390.79
Quiapo	567	90,161.87	565	90,822.96
San Miguel	435	90,567.33	429	93,002.20
Sampaloc	2,233	107,227.72	2,815	120,438.22
El Puerto	6	13,617.62	7	14,221.64
Intramuros	353	74,685.23	362	79,203.19
Ermita	708	144,087.85	716	141,787.47
Malate	1,614	87,252.94	1,715	88,907.37
Paco	865	86,343.25	948	104,521.93
Pandacan	653	14,148.13	678	15,697.91
Santa Ana	754	21,240.99	827	44,514.47
Total	16,593	1,607,489.51	17,948	1,695,563.51

MATADERO.

There were slaughtered and removed for consumption during the fiscal year 1919, 135,036 animals, weighing, dressed, 7,342,406 kilos; as compared with 131,542 animals, weighing, dressed, 6,799,587 kilos slaughtered and removed during the year 1918.

The following comparative statement shows the number and kind of animals slaughtered and removed for consumption, the weight of dressed meat, and the fees collected at the rate of 3 centavos per kilo on dressed meat, during the fiscal years 1918 and 1919 respectively:

	1918.		1919.	
	Number.	Weight.	Number.	Weight.
		<i>Kilos.</i>		<i>Kilos.</i>
Cattle	22,114	2,564,876	23,390	2,952,717
Hogs	106,613	4,155,357	108,639	4,298,929
Sheep	1,484	13,315	1,423	15,463
Condemned	1,331	a 65,839	1,584	a 75,297
Total	131,542	6,799,387	135,036	7,342,406
Fees collected	₱205,298.39		b ₱221,778.14	

a At the rate of 5 centavos per kilo.

b ₱0.02 over collection.

PUBLIC MARKETS.

The following comparative statement shows the amount of stall rentals collected in each of the city markets during the fiscal years 1918 and 1919 respectively:

Name of market.	Rental per stall.	1918	1919
Divisoria.....	P0.20	P183,990.00	P199,130.00
Quinta.....	.20	99,589.00	104,859.40
Arranque.....	.20	38,111.00	42,489.00
Paco.....	.20	33,232.00	38,176.00
Tondo.....	.20	9,937.60	12,207.20
Sampaloc.....	.15	14,786.95	16,367.90
Obrero.....	.15	7,568.55	8,105.70
Santa Ana.....	.15	2,301.90	2,407.50
Gagalangin.....	.15	1,117.05	1,154.55
Pandacan.....	.15	1,090.50	1,093.20
Santa Mesa.....	.15	650.25	666.75
Flower Market.....	.20	433.80	1,706.40
Rental of equipment.....	.01	8,684.47	8,920.43
Municipal Golf Course and Cases.....		5,924.25	4,959.00
Total.....		407,417.32	442,243.03

MUNICIPAL LICENSES.

The following comparative statement shows the receipts from the issue and transfer of the various classes of municipal licenses and permits and sale of public-vehicle equipment (number plates, etc.) during the fiscal year 1919 as compared with 1918:

Class of license.	1918	1919
Liquor.....	P106,662.20	P109,300.20
Business (license and permit).....	51,359.50	103,148.09
Dog.....	9,287.25	8,291.50
Peddler.....	11,980.00	13,669.00
Entertainment.....	2,800.00	6,305.00
Public vehicles.....	34,884.70	31,404.10
Sales of vehicles equipment.....	399.20	278.00
Total.....	217,372.85	272,395.89

The following statement shows the number of each kind of vehicle in the city licensed on December 31, 1918 and 1919:

	1918	1919
Passenger vehicles:		
Public.....	3,584	3,851
Livery.....	224	302
Freight vehicles:		
Public.....	1,503	1,345
Livery.....	22	12
Automobiles kept in garages:		
Passenger.....	183	248
Freight.....	29	58
Total.....	5,545	5,816

The following statement shows the different kinds of municipal liquor licenses in force in Manila on December 31, 1918 and 1919:

Kind of liquor license.	1918	1919
Bar:		
First class	27	24
Second class	4	4
Restaurant:		
First class	10	13
Second class	8	8
Hotel:		
First class	3	3
Theater	1	2
Wholesale:		
First class	27	24
Second class	2	2
Third class	2	3
Grocery	72	70
Druggist	9	8
Distiller	14	17
Brewer	2	2
Native wine	1,248	1,126
Total	1,429	1,306

The following comparative statement shows the number of business licenses and permits and public-vehicle licenses in force on December 31, 1918 and 1919:

Class of license or permit.	1918	1919
Business licenses	1,927	1,913
Business permits	3,098	3,176
Public-vehicle licenses	4,164	3,095

Appendix B shows by city districts the actual number of the different kinds of municipal licenses and permits issued in Manila during the period covered by this report.

RENTALS OF CITY PROPERTY.

On December 31, 1919 there 87 tenants of city properties occupying 97 sites, as compared with 155 tenants occupying 161 sites on December 31, 1918.

SALES OF CITY PROPERTY.

During the period covered by this report, 25 sales of city property amounting to ₱21,151.96 were made, all for cash, as compared with ₱158,434.90 during the calendar year 1918, including deferred payments made on properties sold prior to the year last cited.

WEIGHTS AND MEASURES (MANILA).

There were issued during the years 1918 and 1919, 6,902 and 7,893 license-certificates, respectively, for the testing and sealing of metric scales and measures as follows:

	1918	1919
Linear measures	2,238	2,260
Dry and liquid measures	18,976	18,863
Steelyards	1,235	1,751
Platform scales	880	1,310
Balances	590	807
Weight dishes		524
Total	23,919	25,515

Statement showing city of Manila taxes, charges, fees, etc., collected during the fiscal years 1918 and 1919.

Item.	1918	1919
Real-state tax	P1,591,976.87	P1,722,048.51
Franchise tax	88,951.09	121,160.86
Internal-revenue apportionment	86,583.56	86,583.56
Municipal court receipts	142,684.78	223,656.69
Cattle registration fees	13,100.00	8,528.00
Docked horse, Act No. 2101	1,122.00	782.00
Special assessments	415.51	726.46
Municipal license taxes:		
Liquor licenses	106,662.20	109,300.20
Business licenses	51,359.50	103,148.09
Entertainment licenses	2,800.00	6,305.00
Peddlers licenses	11,980.00	13,669.00
Public-vehicle licenses	34,884.70	31,404.10
Dog licenses	9,287.25	8,291.50
Public-vehicle equipment	399.20	278.00
Emigration brokers, Act No. 2486	500.00	500.00
Disbursing and supply office	21,655.90	49,936.31
Law department	16,604.08	15,232.91
Fire department	17,466.00	17,352.03
City school department	27,611.93	125,007.97
Police department	3,526.24	3,762.45
Sale of city real state	158,434.90	21,151.96
Rents of city property	17,978.61	22,945.88
List of privilege taxpayers	404.44	89.83
Insular aid (section 2442, Administrative Code)	1,000,000.00	1,000,000.00
Construction of Jones Bridge	500,000.00	
Rizal Avenue loan	290,000.00	
Voluntary contribution	14,748.50	70.00
Interest on deferred payment	30.00	150.00
Administrative division	130,678.57	129,126.29
Division of engineering, construction and repair	125,553.02	139,592.98
Division of sewer and water-works	645,866.49	729,729.57
Division of land transportation	28,953.30	40,864.25
Division of market and slaughterhouse	627,019.43	680,091.34
Division of sanitation	76,857.04	80,698.15
Division of park and cemetery	58,459.46	69,614.64
Provincial internal-revenue taxes	112,008.50	114,656.00
Municipal internal-revenue taxes	150,850.35	156,397.80
Sales of Insular Government's rice		2,349,383.60
Total	6,167,413.42	8,182,235.93

During the year covered by this report the amount of ₱10,185.96 was collected on account of provincial land taxes as follows:

Ambos Camarines.....	₱281.26
Albay	5.43
Bataan	22.89
Bulacan	1,258.50
Cagayan	1,064.48
Cavite	40.08
Cebu	3.36
Iloilo	23.31
Laguna	210.83
La Union.....	9.86
Leyte	1,400.00
Mountain	74.26
Nueva Ecija.....	4,974.45
Pampanga	154.78
Pangasinan	280.27
Rizal	53.59
Tarlac	328.61
<hr/>	
Total	10,185.96

PART III.—MISCELLANEOUS.

FRANCHISE TAXES.

Of the amount of franchise taxes collected, ₱195,612.74 accrued to the Insular Treasury, ₱115,576.48 to Manila, ₱11,596.40 to other municipal treasuries, and ₱3,781.35 to provincial treasuries.

INCOME TAX.

During the calendar year 1919 there were collected as income tax ₱3,412,769.98 as against ₱2,571,575.29 collected during the year 1918, an increase of ₱841,194.69 or 32.43 per cent. In the year 1918 there were no changes in the Income Tax Law which could account for the increased collection. This increase was to a certain extent due to the better methods employed in the collection of the tax, and to the more prosperous condition of business which greatly increased the profits of the corporations as well as those of individuals.

Of the ₱3,412,769.98 income tax collected during the year 1919, ₱118,405.31 was effected thru the income tax examiners as against ₱130,370.70 for the year 1918, a decrease of ₱11,965.69. The reasons for this decrease are obvious. In the first place, during the year 1918, returns for the year 1917 and all the years prior thereto, were examined and the taxes and penalties collected were accounted for as 1918 collection. In the year 1919, however, the examiners besides devoting a great portion of their time to the examination of merchants' books for the purposes of the C-I campaign and the examination of banks, have investigated only the 1918 returns with a few of those of the previous years.

By authority of section 5 of the Act of Congress of October 3, 1917, (Public No. 50, 65th Congress-H. R. 4280) authorizing the Philippine Legislature by due enactment to amend, alter, modify, or repeal the income tax laws in force in the Philippine Islands, the Philippine Legislature on March 7, 1919, passed Act No. 2833, known as the Philippine Income Tax Law, which takes effect on January 1, 1920. Two of the most salient changes introduced by this Act are: First, the lowering of the basis of additional tax from ₱40,000 to ₱20,000 and second, the addition of a provision holding that unregistered

partnerships are subject to the payment of income tax as any ordinary corporation. On the whole, this new law is the same as the Federal Income Tax Law of September 8, 1916 as amended by the Act of October 3, 1917.

Summary of income tax returns filed for 1918.

Provinces.	Individual.			Corporation.			Total Individual and Corporation.		
	Tax-able.	Ex-empt.	Total.	Tax-able.	Ex-empt.	Total.	Tax-able.	Ex-empt.	Total.
Abra									
Agusan	3	14	17				3	14	17
Albay	78	52	130	9	44	53	87	96	183
Ambos Camarines	57	31	88	8	60	68	65	91	156
Antique	1	16	17	1	11	12	2	27	29
Bataan	4		4		3	3	4	3	7
Batanes									
Batangas	17	34	51	11	27	38	28	61	89
Bohol	2	26	28	3	33	36	5	59	64
Bukidnon									
Bulacan	16	10	26	8	2	10	24	12	36
Cagayan	52	102	154	16	31	47	68	133	201
Capiz	4	35	39	28	15	43	32	50	82
Cavite	5	25	30	22		22	27	25	52
Cebu	191	73	264	31	62	93	222	135	357
Cotabato	2	1	3	8	1	9	10	2	12
Davao	30	14	44	35	54	89	65	68	133
Ilocos Norte	4	10	14	2		2	6	10	16
Ilocos Sur	3	41	44	5		5	8	41	49
Iloilo	163	16	179	88	57	145	251	73	324
Isabela	16		16	1		1	17		17
Laguna	25	12	37	56	46	102	81	58	139
Lanao	3	10	13	1	54	55	4	64	68
La Union		17	17	3	10	13	3	27	30
Leyte	49	75	124	17	30	47	66	105	171
Manila	1,957	496	2,453	644	405	1,049	2,601	901	3,502
Mindoro	5	1	6		5	5		6	11
Misamis	22	47	69	15	5	20	37	52	89
Mountain	5	9	14		1	1	5	10	15
Negros Occidental	40	53	93	41	10	51	81	63	144
Negros Oriental	14	39	53		44	44	14	83	97
Nueva Ecija	12	16	28	11	14	25	23	30	53
Nueva Vizcaya				1		1	1		1
Palawan	1	6	7	2		2	3	6	9
Pampanga	21	18	39	6	16	22	27	34	61
Pangasinan	12	30	42	15	10	25	27	40	67
Rizal	8	4	12	7	8	15	15	12	27
Romblon	1	8	9	1	10	11	2	18	20
Samar	24	121	145	4	7	11	28	128	156
Sorsogon	30	29	59	7	53	60	37	82	119
Sulu	4	1	5	2		2	6	1	7
Surigao	19	29	48				19	29	48
Tarlac	14	12	26	4	8	12	18	20	38
Tayabas	54	46	100	31	69	100	85	115	200
Zambales	2	27	29				2	27	29
Zamboanga	40	34	74	16		16	56	34	90
Total	3,010	1,640	4,650	1,160	1,205	2,365	4,170	2,845	7,015

The following statement shows the number of delinquencies, and the number of returns of income taxes withheld at source during the year 1919:

Summary of income tax returns filed for 1918—Continued.

Provinces.	Delinquencies.			With- held at source .
	Individ- uals.	Corpo- rations.	Total.	
Abra				
Agusan	1		1	
Albay	3	1	4	
Ambos Camarines	6		6	
Antique				
Bataan				
Batanes				
Batangas	1		1	
Bohol				
Bukidnon				
Bulacan	2	1	3	
Cagayan	5	6	11	
Capiz	1		1	
Cavite	1	1	2	
Cebu	23	3	26	
Cotabato				
Davao	6	3	9	
Ilocos Norte				
Ilocos Sur		2	2	
Iloilo	48	9	57	3
Isabela	3		3	
Laguna	6	21	27	
Lanao				
La Union				
Leyte	2	2	4	
Manila	146	53	199	9
Mindoro				
Misamis	4	5	9	
Mountain	1		1	
Negros Occidental	3	3	6	
Negros Oriental	3		3	
Nueva Ecija	1	3	4	
Nueva Vizcaya				
Palawan				
Pampanga	2		2	
Pangasinan	1	1	2	
Rizal	1		1	
Romblon				
Samar	1		1	
Sorsogon	7		7	
Sulu		1	1	
Surigao	16		16	
Tarlac				
Tayabas	10	3	13	
Zambales				
Zamboanga	1	1	2	
Total	305	119	424	12

The following statement shows the number of compromises effected and civil cases filed and disposed of, during the year under the Income Tax Law, also the number of cases pending on the last day of the year:

Provinces.	Com- pro- mise.	Civil cases.		Pend- ing.	Appeal to Su- preme Court.
		Filed.	Dis- posed of.		
Albay	4				
Ambos Camarines	2				
Bulacan	6				
Cagayan	12				
Capiz	1				
Cebu	14	3	1	2	
Davao	5				
Ilocos Sur	1				
Iloilo	37				
Isabela	1				
Laguna	7				
Leyte	1				
Manila	109	4		3	1
Misamis	2				
Mountain	1				
Negros Occidental	6				
Nueva Ecija	1				
Pampanga	3				
Pangasinan	4				
Rizal	1				
Samar	1				
Sorsogon	1				
Sulu	1				
Tayabas	4				
Zambales	1				
Total	226	7	1	5	1

The following statement shows the number of compromises effected, prosecutions, acquittals, and convictions during the year under the Internal Revenue Law, also the number of appeals to the Supreme Court and the number of cases pending on the last day of the year:

Provinces.	Com- pro- mises.	Civil.		Prosecution.			Pending.		
		Filed.	Dis- posed of.	Criminal.			Civil.	Crimi- nal.	Appeal to Su- preme Cour.
				Prose- cution filed.	Convic- tion.	Acquit- tal.			
Abra	68			3	1			2	
Agusan	178			18	15			3	
Albay	771			17	7	2		8	
Ambos Camarines	559	2		12	1		2	11	
Antique	133			14		1		13	
Bataan	140	1		4	1		1	3	
Batanes									
Batangas	606	1		12	6		1	6	
Bohol	382			12	2	5		5	
Bukidnon	18								
Bulacan	613			15	1			14	
Cagayan	690	1		27	15	3		9	1
Capiz	287	1		18	6	2	1	10	
Cavite	338			18	17			1	
Cebu	970			23	7	5		11	
Cotabato	37			1	1				
Davao	299								
Ilocos Norte	334			2		2			
Ilocos Sur	266				6	1		2	
Iloilo	1,069	1		22	12	3	1	7	
Isabela	397			14	12			2	
Laguna	725	1		27	1			26	1
Lanao	32			3	1	2			
La Union	312	1		7	5		1	2	
Leyte	1,232			15	3	3	1	9	
Manila	3,103	34	16	88	44	12	7	27	16
Mindoro	175			1				1	
Misamis	495			11	4	2		5	
Mountain	122	1	1	1				1	
Negros Occidental	523	1	1	36	16	2		18	
Negros Oriental	256	1		6	1		1	5	
Nueva Ecija	472			6	2			4	
Nueva Vizcaya	2			1		1			
Palawan	56			3		1		2	
Pampanga	390			8	4	2		2	
Pangasinan	1,429			126	69	1		56	
Rizal	613	1		8	2	2		4	1
Romblon	111			1				1	
Samar	631	1		66	9	1	1	56	
Sorsogon	549	2		21	1		1	20	1
Sulu	115			1	1				
Surigao	204			13	1			12	
Tarlac	297			7	2	2		3	
Tayabas	863	1		42	17	2	1	23	
Zambales	215			5	4			1	
Zamboanga	401	4		9	5		3	4	1
Total	21,478	56	18	753	302	57	22	389	21

INHERITANCE TAX.

Under the provisions of Article XI, chapter 40, of the Administrative Code, there was collected during the year just ended the amount of ₱272,765.27 as taxes and penalties on inheritances, legacies and other acquisitions *mortis causa*, as compared with ₱75,562.06 collected during the previous year, an increase of ₱197,203.21.

The following statement shows the number of inheritance cases during the year covered by this report:

Provinces.	Number of cases.	Pending.	Settled.
Abra			
Agusan			
Albay	29	18	11
Ambos Camarines	6	4	2
Antique			
Bataan	3		3
Batanes			
Batangas	13	4	9
Bohol	3	1	2
Bukidnon			
Bulacan	12	7	5
Cagayan	32	5	27
Capiz	1		1
Cavite	2	2	
Cebu	6	3	3
Cotabato			
Davao	3	2	1
Ilocos Norte	4	2	2
Ilocos Sur	4	4	
Iloilo	9	8	1
Isabela			
Laguna	21	6	15
Lanao	2	1	1
La Union	2	1	1
Leyte	3	3	
Manila	102	16	86
Mindoro			
Misamis			
Mountain			
Negros Occidental	1	1	
Negros Oriental	4	4	
Nueva Ecija	2	1	1
Nueva Vizcaya			
Palawan			
Pampanga	11	6	5
Pangasinan	2	2	
Rizal	3	2	1
Romblon			
Samar			
Sorsogon	5	5	
Sulu			
Surigao	3	3	
Tarlac			
Tayabas	33	13	20
Zambales			
Zamboanga	1		1
Total	322	124	198

PEARL FISHING.

Under the provisions of Act No. 2604, there was collected during the year covered by this report the amount of ₱4,247, as compared with ₱2,343.75 collected during the previous year, an increase of ₱1,903.25. This collection accrues intact to the respective provincial treasuries where collected.

SPONGE FISHING.

Under the provisions of Act No. 2584, there was collected the amount of ₱207.48, of which 20 per cent accrues to the Insular Treasury, 40 per cent to the provincial treasuries, and 40 per cent to the municipal treasuries concerned.

Respectfully submitted.

W. TRINIDAD,
Collector of Internal Revenue, Ex-Officio
City Assessor and Collector.

APPENDIXES.

APPENDIX A.—Statement showing, by provinces, the number of different

Province.	Brewers.	Distillers.	Rectifiers.	Retail liquor dealers.	Retail "vino" dealers.	Wholesale liquor dealers.	Retail dealers in fermented liquors.	Retail dealers in tuba, basi and tapuy.	Wholesale dealers in fermented liquors.	Tobacco dealers.	Tobacco manufacturers.
Abra				2	86	1	3	90		6	
Agusan				13	13	2	4	533	2	200	1
Albay	5			20	1,948	110	48	241	13	4,025	2
Ambos Camarines	4			16	1,755	89	63	230	1	3,121	6
Antique				2	131	11	6	475	2	45	
Bataan				2	430	13	58	2		900	
Batanes					1			77	2	2	
Batangas	1	1		5	917	39	116	11	1	2,339	
Bohol				6	840	36	8	3,074		113	
Bukidnon								3		72	
Bulacan	6	4		7	869	27	113	17	4	1,946	1
Cagayan	2	1		18	1,466	89	26	66	6	212	1
Capiz	2			5	674	36	131	1,974	16	398	
Cavite				21	473	4	80		3	1,371	
Cebu				45	1,063	33	485	4,948	32	717	
Cotabato				4	20	1	5	115		123	
Davao				23	14	12	29	53	12	383	
Ilocos Norte				4	165	9	74	343	7	55	
Ilocos Sur	1	1		7	324	14	16	243	1	129	
Iloilo	2	1	1	26	938	26	157	2,057	38	682	
Isabela				11	792	45	27	8		58	
Laguna		28		16	1,387	51	155	10	5	2,979	1
Lanao				5	5	5	5	56	1	87	
La Union				9	415	23	22	164		155	
Leyte				63	3,363	174	220	8,660	46	1,854	
Manila	3	3	16	166	1,487	63	152	45	43	2,845	
Mindoro					263	7	26	161	1	531	27
Misamis			6	32	841	46	54	2,009	15	797	2
Mountain				10	29	4	13	39	1	83	
Negros Occidental	2	4	3	45	618	47	133	2,343	52	606	
Negros Oriental				8	270	16	28	1,567	4	129	1
Nueva Ecija				7	1,083	63	134	2	4	1,096	
Nueva Vizcaya				1	14		1			6	
Palawan				2	88		5	117		72	
Pampanga	6	3		16	547	19	122		6	1,932	1
Pangasinan	18	1		42	2,864	150	197	101	14	2,703	
Rizal	1			16	804	13	80		1	1,922	6
Romblon				2	431	11	19	220	1	202	
Samar		2		18	1,704	83	131	3,443	5	1,222	
Sorsogon				17	1,252	107	46	242	2	2,286	
Sulu				8	7	4	9		4	379	1
Surigao					959	60	20	993	1	119	
Tarlac				5	596	29	26	10		685	
Tayabas	11			13	1,388	79	156	369	6	2,982	
Zambales				5	358	22	26	2	2	675	
Zamboanga		3		11	65	11	11	246	4	564	
Total	10	92	40	741	33,757	1,684	3,239	35,359	356	43,808	50

kinds of internal revenue licenses issued during the fiscal year 1919.

Manufactures of cigars and cigarettes.	Wholesale peddlers of alcoholic and tobacco products.	Retail peddlers of alcoholic and tobacco products.	Retail dealers of leaf tobacco.	Repackers of distilled spirits and wines.	Total.	Merchants and manufacturers.	Printers and publishers.	Common carriers, etc.	Contractors, warehousemen, etc.	Peddlers of merchandise.	Commercial brokers.	Stockbrokers.	Real-estate brokers.	Total.
		7	20		213	117		4	27	242				390
			181		938	526		18	25	287	1			857
		43		1	6,456	4,459	16	345	405	1,133	1			6,359
		105			5,390	3,545	7	193	374	1,814				5,934
			128		799	367		15	3	313			1	699
	2	3			1,410	1,116		32	65	487			1	1,700
					80	34				55				89
	1	77	53		3,561	2,807		154	343	3,584			2	6,890
		55	1,339		5,471	2,055	3	208	329	5,198	3			7,796
			3		78	169		4		108				281
	2	9	265		3,274	2,572	4	313	394	2,197				5,480
	1	89	156		2,462	1,617	1	133	77	1,283				3,111
			23	3	3,601	1,161	2	88	78	1,191				2,520
			22		1,985	983		17	79	406			8	1,493
	4	53	2,298		9,678	3,805	6	686	558	3,652	11	6	2	8,726
		23	33		324	117		3	6	160	4	1		291
	2		23		551	922	2	106	67	330	6			1,433
	5	43	35		740	422	3	64	48	956	2			1,495
		29	88		860	616	5	62	47	825	3		1	1,559
		32	569		4,529	2,393	11	511	190	3,071	21	8	4	6,209
	12	104			1,057	1,018		23	59	700				1,800
	4	25	5	1	4,667	3,924	6	745	859	1,758			2	7,294
		1	70		235	132	2	45	24	177			2	382
	1	14	27		830	780	2	38	120	556				1,496
	6	80	2,378		16,844	10,691		305	573	3,537	1			15,107
69	28	16		11	4,982	7,635	77	2,915	1,030	1,727	215	72	111	13,782
		18	8		1,023	584		76	17	470				1,147
	2	21	919		4,744	2,140	3	237	83	977	1		3	3,444
			1		180	297	2	18	51	106	1	1		476
		7	882		4,742	1,542	2	160	123	1,332	1		1	3,161
		24	410		2,457	1,398		188	172	674				2,432
		53	22		2,464	1,815	1	215	379	886	5			3,301
			2		24	87		1	1	148				237
		18	46		348	201		1		148				350
1	2	22	99		2,776	1,704	6	90	294	1,445			1	3,540
4	24	207	64	4	6,393	3,628	8	407	940	3,339				8,322
30	2	6			2,885	3,204	2	503	534	1,162	1		1	5,407
			61		947	552		57	4	101				714
	1	116	897		7,622	4,777	2	133	85	1574	1	1		6,573
		3	38		3,993	4,242	2	72	236	1361				5,913
			71	1	484	328	2	7	24	50	1	3	1	416
1		87	291		2,531	921		7	5	313				1,246
	1	33	15		1,400	1,372	1	157	233	767				2,531
	1	61	16		5,082	5,340	1	858	479	2,230	1		1	8,913
		113	5		1,208	744	2	31	42	376				1,195
			147		1,062	809	3	51	65	371	1			1,300
116	196	1,704	12,207	21	133,380	89,668	184	10,296	9,547	53,577	281	92	146	163,791

Statement showing, by provinces, the number of different kinds of

Province.	Stockbrokers.	Real-estate brokers.	Customs and immigration brokers.	Pawnbrokers.	Theaters, museums, etc.	Circuses.	Billiard tables.	Lawyers, medical practitioners, etc.	Chiroprodists, manicurists, tattooers, etc.	Pharmacists and farriers.
Abra.....					1		1	8		1
Agusan.....					5		54	6		
Albay.....		1			9	1	305	39		14
Ambos Camarines.....		1			12		85	30	3	11
Antique.....		1			1		1	7		
Bataan.....					9		81	9	1	6
Batanes.....										
Batangas.....		3		1	15		25	45	1	44
Bohol.....		1	1		2		111	5		3
Bukidnon.....										
Bulacan.....					29		78	45	1	42
Cagayan.....			2		1		7	23		5
Capiz.....					2		38	26		4
Cavite.....		1			26		80	20	3	25
Cebu.....	12	1	5	1	12		352	56		30
Cotobato.....	2			2			1			1
Davao.....	4	1			4		13	20	3	5
Ilocos Norte.....					3		4	26	1	7
Ilocos Sur.....		1	1		3		4	33		16
Iloilo.....	7	3	2	2	34	4	208	78	1	13
Isabela.....					1		7	12		1
Laguna.....		4		1	27	1	111	67	14	77
Lanao.....					2		13	5		
La Union.....					1		4	23		20
Leyte.....					19		388	29		4
Manila.....			25	42	32	1	51	663	47	292
Mindoro.....					1		18	5		1
Misamis.....	1	17		1	12	1	355	10		4
Mountain.....					4		13	5		7
Negros Occidental.....	2	4			36	1	148	49	1	6
Negros Oriental.....	1				6		112	20	1	
Nueva Ecija.....		3			6		21	51	1	15
Nueva Vizcaya.....								1		
Palawan.....							1	2		
Pampanga.....	1	3			15		97	68	2	48
Pangasinan.....	2	1	3	1	34	1	44	73	1	55
Rizal.....		4			31		148	47	1	64
Romblon.....					2		8	8		1
Samar.....	1	10			7		62	11	1	1
Sorsogon.....		2			14		176	25	1	7
Sulu.....	3	1	1	3	2		7	6		3
Surigao.....					5	1	33	11		1
Tarlac.....	1	1			7		13	32	1	15
Tayabas.....	1	37			27	1	130	70	9	58
Zambales.....					2		10	17	1	3
Zamboanga.....	4	9	3	2	2		22	21	1	10
Total.....	42	110	43	61	463	12	3,440	1,807	97	920

internal-revenue license issued during the fiscal year 1919—Continued.

Race tracks.	Merchandise brokers.	Cockpits.	Opticians, etc.	Midwives and cirujanos ministrantes.	Procuradores judiciales, agentes de negocios, etc.	Photographers, li- tographers, etc.	Veterinarians.	Money lenders.	Sings, signboards, and billboards.	Total.	Pearl fishing.	Registered dealers in prohibited drugs.	Sponge fishing.
		32		1		2			1	47		2	
		9	1			4				79			
		99	6		28	9			37	556		47	
		142	4	7	9	14		1	20	339		24	
		31			44	1		4	1	91	2		
		25	1	5	2	4		3	5	151			
		4								4			
		63	15	1	8	6		2	22	251		61	
		173		1		18		3	5	323	1	12	
		43	24	11	6	10		1	21	312		73	
		101	3	3	40	16	1		4	205		7	
		125	5		15	3		1	4	223		15	
1		40	12	12	7	3			12	243		37	
	1	124	13	3	30	19		7	45	715	9	68	
		2				2			1	11			
		18	3		5	9			14	99		13	
		28	3	1	4	7			3	87		14	
		37	5		1	10		1	4	116		22	
	2	141	12	5	38	19		38	83	690		48	
		94	1	2	15	19			1	153		1	
		43	23	30	17	18			44	477		80	
		7			1	4				32			
		24	1	1	11	11			7	103	1	10	
	1	359	4	15	23	49			27	918		6	
			138	23	256	74	3	53	292	1,993	7	446	2
1		36		3	2	5				71	3	2	
1		104	4	1	10	30		2	13	566		8	
		2			2	6			10	49		2	
	2	131	8	2	14	12		14	53	483	11	23	
		96	1	1	4	5			7	254		22	
		117	15	1	20	7			18	275		63	
		15			2				1	19			
6		5		1						15			
		106	24	6	3	14		1	10	898		105	
		116	11		62	28			29	461		42	
1		36	20	4	5	10		2	24	397		106	
		41	3	1	2	5			2	73		1	
		260	1	1	6	11			5	377		5	
		129	4	10	15	12	1	1	14	411		16	
		1								27	73		
		91	1		3	6				152		1	
		84	3		11	7		2	12	192		29	
5		115	22	175	3	17		3	50	723		93	
2		28	4		10	4			7	93		6	
		21	5		11	9			24	144	20	13	223
17	6	3,298	400	342	745	519	5	139	932	13,398	127	1,523	225

APPENDIX B.—Statement showing, by districts, the actual number of the different kinds of municipal licenses and permits issued in the city of Manila during the fiscal year, 1919, not including transfers. Except as otherwise shown by footnotes, all licenses were issued for periods of one year.

Class.	Districts.														Total, fiscal year, 1919.
	Tondo.	San Nicolas.	Binondo.	Santa Cruz.	Quiapo.	Sampaloc.	San Miguel.	Walled City.	Paco.	Ermita.	Malate.	Santa Ana.	Pandacan.	El Puerto.	
LIQUOR LICENSES.															
Bar:															
First class a		2	9	18	5	2		9	4	4					53
Second class a		6			1										7
Restaurant:															
First class a			5	9		2		6		4	2				28
Second class a			7	10											17
Hotel:															
First class a				2						3	3				8
Second class a															
Theater a															
Theater b				36											36
Wholesale:															
First class		8	8	4	1		1	4	2						28
Second class			2												2
Third class			2	1	2										5
Grocery		16	20	23	5	8		7	4	1	1				85
Druggists			9	1											10
Distillers	4	4	3	1	3		1		1						17
Brewers							2								2
Native wine a	639	385	151	439	106	324	53	93	158	43	82	44	29		2,546
BUSINESS LICENSES.															
Auctioneer		1	2	4	1	1	1								10
Barber shop	100	87	39	106	28	52	10	33	32	8	16	6	3		520
Barber, itinerant	15	11	7	5	4	3	3	3	4	3					58
Bill posting and advertising agency					1					2					3
Boarding house:															
Class A			1	1				16	1	5	4				28
Class B	2	1		2	3			12	1	4					25
Boarding stable	9	3													12
Bowling alley				1											1
Bicycle shop for hire	6	2		12		2	1		8		1				32
Club:															
Class A			1	6	2	1			2	2	3				17
Class B				2	1	3				3					9
Class C				1					4	4					9
Class D			1	5	8	1				1		2			18
Dog d	1,200	266	216	1,041	268	1,219	116	206	428	256	435	173	142		5,966
Dyeing and cleaning, shop	17	12	2	24	1	5		10	5	3	4				83
Embalmer			3	8											11
Hotel:															
Class A				1				1		1					3
Class B				1		1		3		2	1				8
Class C	1	3	1	5	6	1		6							23
Class D			1					1							2
Juggler and acrobat	1														1
Junk shop		15	11	7											33
Laundry:															
Class A			1		1										2
Class B	3	13	3	29	5	7		19	5	3	3				90
Livery stable	1	2	2	17	2	11	1	5	8	5	4	1			59
Garage		2	2	17	5	8		9	4	8	3				58
Drying and trucking establishments	9	3	3	7	3	1	1	4							31
Livery stable and garage branch office				1	19	1	8			4	13		1		47
Lodging house:															
Class A	1		2	4				1							8
Class B		1		1		2				1					5
Massagist	1			4	5			3		1	1				15
Massagist itinerant				2	4	1	1		1	2					11
Master plumber	2	5		29	6	1		1	2						46
Mercantile and collecting agency			1	1											2
Merry-go-round f				4					2						6
Parade, circus				3											3
Peddlers e	754	1,080	725	1,026	139	227	40	115	252	23	132	16	19		4,548
Public warehouse	6	8	2				3	6	6	7		1	5		44
Public vehicle stable	167	15	11	109	18	58	7	1	6	1	9	4	4		410

APPENDIX B.—Statement showing, by districts, etc.—Continued.

Class.	Districts.														Total, fiscal year, 1919.
	Tondo.	San Nicolas.	Binondo.	Santa Cruz.	Quiapo.	Sampaloc.	San Miguel.	Walled City.	Paco.	Ermita.	Malate.	Santa Ana.	Pandacan.	El Puerto.	
BUSINESS LICENSES—ctd.															
Race meet				18											18
Race track				1											1
Restaurant:															
Class A	5	6	19	34	3	7		19	7	6	1				107
Class B	24	46	20	39	13	20	3	22	22	12	1	2	1		225
Class C	67	31	10	21	14	23	10	8	12	2	9	3	2		212
Shooting gallery	8	1		3		1	2								15
Slot machines	1		1	6											8
Storage of combustible materials	17	103	57	72	18	5	8	15	22	17	4		10	2	350
Tattooer				6	2	2									10
Public vehicles:															
First class	538	7	11	175	20	88			7	2	8	3	5		864
Second class	902	16	12	778	27	502	8	9	71	12	154	50	23		2,564
Carts	407	92	112	154	94	63	53	5	47	8	10	2	4		1,051
Business permits:															
Aerated water manufacture	5	5	1	2			1		1				1		16
Billiard table	22	5	2	16	5	13	2	3	3	3	1				75
Blacksmith shop	27	15	5	17	5	8	1	2	5	3	2				90
Boiling and refining sugar		28	5	11	1										45
Boiling fat		9		11	6										26
Boiling tallow	1		1												2
Candle manufacture	2	6	3	3											14
Candy and sweetmeats manufacture	4	34	7	12	3	1		2		1					64
Canning and preserving fruits	1			1		1									3
Chocolate and coffee	3	6	5	26		3		8	2			2			55
Dairy products							1				1				2
Dressing hides and tanning leather	8														8
Drying and selling fish	38														38
Electrical contractors	8	2	10	21	2	11		4	5	3					66
Ferry boats	18	43			1	7	1	25	7			6	29		137
Foundry		15		1											16
Fruits and vegetables		42	1	1	4				1	1					50
Grocery stores	6	190	61	90	22	10	1	19	11	7	2				419
Ham and sausage manufacture	2			5	1										8
Horse shoeing establishments	12		1	7	1	5			3		1				30
Implements manufacture		1													1
Lime manufacture	7														7
Lye manufacture			2												2
Match manufacture												1			1
Oil manufacture	3	4		2	1	4	1		7			2			24
Paint manufacture							1								1
Parade other than circus	416	2	1	157		40		70	100		2				788
Pawnbroker	2	11	7	18		3		1	5						47
Sale of bakery products, etc	611	336	132	464	111	263	50	131	187	48	63	62	29		2,487
Sauce manufacture and Chinese salted food		7	11	4											22
Second hand articles	9	25	50	57	4	4		1	6	4					160
Soap manufacture	5	36	4	6	4							1			56
Stockyard	3	1													4
Theater and cines	10	3	2	22	1	3		3	4	2					50
Undertaker		1		2	1				3						7
Varnish manufacture								1		1					2
Vermicelli manufacture															
Vinegar manufacture	3	6		6	2										17
Total	6,133	3,090	1,811	5,324	993	3,035	384	922	1,484	544	963	382	306		2,25,373

a Issued for periods of six months.

b Issued for periods of one week.

c Issued for periods of one day.

d Issued for fractional parts of a year to expire on December 31, of year in which issued.

e Issued for periods of three months.

f Issued for periods of one month.

APPENDIX C.—Recapitulations of collections made by the Collector of Internal Revenue for the Philippine Islands during the fiscal year 1919.

Provinces.	Internal-revenue collections, except weights and measures, franchise and inheritance taxes.	Weights and measures.	Franchise taxes.	Inheritance taxes.	Pearl fisheries.	Sponge fisheries.	Income taxes.	Registered dealers in prohibited drugs.	Justice of the peace fines and fees.	City of Manila.	Total.
Abra	₱47,165.85	₱289.00						₱4.00	₱1,033.40		₱48,472.25
Agusan	89,641.37	1,267.40					₱303.28		4,737.30		96,949.35
Albay	575,186.77	6,972.90	₱239.33	₱3,336.22			21,592.22	163.17	12,559.92		620,200.53
Ambo Camarines	485,480.67	6,569.30	26.32	317.49			6,920.42	72.50	14,338.39		513,706.09
Antique	98,212.56	2,078.00			₱30.00		103.68		5,280.54		105,704.78
Bataan	88,889.21	1,342.10		372.87			147.78	54.00	4,556.29		95,362.25
Batanes	3,661.81	39.20							79.00		3,780.01
Batangas	353,881.59	3,752.00		401.14			1,770.89	370.84	7,951.96		368,128.42
Bohol	301,318.10	4,346.90		924.82	25.00		1,88.55	56.00	6,727.02		313,486.39
Bukidnon	27,076.72	352.40							329.00		27,758.12
Bulacan	482,322.28	5,083.65	236.72	1,041.95			3,623.75	315.16	7,512.55		500,136.06
Cagayan	370,926.21	2,661.60					10,252.80	64.00	9,391.85		393,485.09
Capiz	230,276.62	3,025.15		1,188.63		₱6.25	3,564.98	38.83	8,126.65		245,038.48
Cavite	182,894.67	2,978.16	324.22				1,275.46	143.83	4,525.26		172,141.60
Cebu	1,793,046.60	10,898.35	4,068.66	571.86	115.00		85,542.95	244.67	17,922.14		1,912,405.23
Cotabato	75,138.56	3,386.80					1,381.65		809.08		77,716.09
Davao	276,620.40	3,662.50		352.54			18,275.46	61.00	11,238.35		310,300.83
Ilocos Norte	133,571.10	2,005.80		197.00			654.78	94.50	7,627.04		149,110.22
Ilocos Sur	229,080.24	1,736.10	83.71	54.36			1,048.00	130.50	6,716.06		238,888.97
Iloilo	1,212,409.88	7,740.40	7,584.30	181.14			109,919.05	258.83	15,962.72		1,354,086.32
Isabela	204,324.18	1,877.00					1,191.27	17.00	6,698.76		214,108.21
Laguna	429,735.27	4,572.55	249.04	1,890.64			12,304.67	588.67	12,188.59		461,509.43
La Union	69,427.92	259.60					171.14		4,497.41		74,366.07
Leyte	120,848.45	2,619.70			10.00		108.40	23.50	4,203.34		127,813.39
Manila	980,427.91	15,178.10					10,386.47	58.00	26,855.01	₱7,698,076.11	₱8,797,183.75
Mindoro	23,613,657.21	17,737.80	312,753.41	256,535.69	85.00	5.00	3,048,359.29	4,412.64	5,361.60		34,957,183.75
Misamis	105,649.99	1,390.30		247.05	40.00		385.41		3,579.08		111,295.83
Mountain	398,255.02	5,277.10			10.00		3,560.98	27.83	10,428.59		417,559.52
Negros Occidental	98,957.67	777.70					475.30	7.00	3,525.40		103,743.07
Negros Oriental	409,110.16	5,591.18		144.84	120.00		15,225.73	96.01	15,002.00		445,289.92
Nueva Ecija	281,598.09	2,702.60	69.19	197.27			1,783.68	40.25	8,106.38		294,497.46
Nueva Vizcaya	255,742.99	3,397.10					4,400.54	303.66	11,564.58		275,408.87
Palawan	12,373.33	248.55					35.44	7.00	523.81		13,188.13
Pampanga	51,013.60	704.20			165.00		1,736.31		363.01		53,982.12
	402,284.92	3,993.80		2,038.73			6,875.05	652.83	9,803.94		425,649.27

Pangasinan	824,413.12	7,752.00			6,510.62	317.34	21,584.23	860,577.31
Rizal	277,140.78	4,428.20			642.21	169.83	13,651.94	296,032.95
Romblon	75,816.83	854.50			185.57	4.00	2,947.93	79,808.33
Samar	608,457.31	6,827.30			1,845.30	10.00	20,029.11	638,294.02
Sorsogon	322,408.61	5,460.30	464.49	35.00	5,391.77	72.33	14,418.96	418,258.46
Sulu	172,722.91	963.70		42.00	1,159.77	2.00	5,732.90	183,514.61
Surigao	194,786.80	1,523.80			8.50	1.67	6,732.15	203,037.32
Tarlac	193,923.50	2,650.70	331.96		6,683.86	81.34	8,024.23	211,705.59
Tayabas	749,807.85	7,342.20	882.07		8,896.56	494.84	21,238.66	791,568.40
Zambales	97,823.04	1,499.70	2,886.22	20.00	190.73	10.00	4,804.52	104,332.99
Zamboanga	338,441.19	1,769.00	98.36	720.00	7,679.71	65.52	8,569.10	357,461.48
Total	38,402,113.86	174,603.39	326,566.97	272,765.27	3,412,769.98	9,539.09	a 397,945.03	50,696,834.18
Other collections:								
United States internal revenue collected in the Philippines								2,404,090.04
Tobacco inspection fees								178,601.69
Mining fees								1,230.76
Grand total								53,282,756.67

^a ₱25,984.03 of this amount accrue to provinces and municipalities.

*Statement of internal-revenue collections in each province reported to the
Bureau of Internal Revenue during the year 1919.*

ABRA.

Item.	Taxes.	Fines and penalties.	Total.
License, business, and occupation taxes:			
Retail "vino" dealers	P340.00	P30.00	P370.00
Wholesale liquor dealers	30.00		30.00
Retail dealers in fermented liquors	35.00		35.00
Retail dealers in tuba, basi, and tapuy	477.00	6.26	483.26
Dealers in manufactured tobacco	42.00	20.00	62.00
Retail peddlers of alcohol and tobacco products	32.00		32.00
Retail leaf tobacco dealers	170.00		170.00
Merchants and manufacturers	2,756.50	230.29	2,986.79
Common carriers	35.84		35.84
Contractors, warehousemen, and others	685.52	80.00	765.52
Peddlers of merchandise	1,376.17	106.09	1,482.26
Theaters, cinematographs, and concert halls	65.00		65.00
Billiard rooms	5.00		5.00
Lawyers, medical practioners, architects, land-surveyors, engineers, and public ac- countants	237.50		237.50
Pharmacists and farriers	10.00		10.00
Cockpits	1,959.00		1,959.00
Cockfights	746.75	15.94	762.69
Opticians and dentists	10.00		10.00
Midwives, cirujanos ministrantes in medicine, and dentistry	10.00		10.00
Photographers, engravers, and professional ap- praisers or connoisseurs of tobacco, etc	30.00	10.00	40.00
Billboards and signboards	14.00	14.00	28.00
Registered dealers in prohibited drugs	4.00		4.00
Weights and measures	148.50	120.50	269.00
Cedulas:			
Class R. Delinquent at P2	15.00	15.00	30.00
F. Regular with road and bridge tax at P2	31,546.00		31,546.00
G. Delinquent with road and bridge tax at P4	384.00	384.00	768.00
H. Special with road and bridge tax at P2	40.00		40.00
M. Delinquent from May 1 to June 30, at P3	354.00	177.00	531.00
Documentary stamp tax	467.82		467.82
Revenue from public forest:			
First group timber	1,821.77	362.87	2,184.64
Second group timber	1,097.48	32.19	1,129.67
Third group timber	222.12	14.35	236.47
Fourth group timber	129.65	2.87	132.52
Firewood (bacauan and tañgal)	83.50	38.65	122.15
Firewood (other wood)	190.90	1.00	191.80
Minor forest products	141.26	64.66	205.92
Service income:			
Justice of the peace fees	906.90	126.50	1,033.40
Total collections	46,620.08	1,852.17	48,472.25

Statement of internal-revenue collections in each province, etc.—Ctd.

AGUSAN.

Item.	Taxes.	Fines and penalties.	Total.
Excise tax:			
Domestic—			
Distilled spirits	P55.70	P304.20	P359.90
License, business, and occupation taxes:			
Distillers	100.00	280.00	380.00
Retail liquor dealers	180.00		180.00
Retail "vino" dealers	166.00	125.00	291.00
Wholesale liquor dealers	210.00	50.00	260.00
Retail dealers in fermented liquors	90.00		90.00
Retail dealers in tuba, basi, and tapuy	3,727.50	293.00	4,020.50
Wholesale dealers in fermented liquors	120.00		120.00
Dealers in manufactured tobacco	1,612.00	16.00	1,628.00
Manufacturers of tobacco	5.00		5.00
Retail peddlers of alcoholic and tobacco products	8.00		8.00
Retail leaf tobacco dealers	2,355.00	26.25	2,381.25
Merchants and manufacturers	31,646.95	718.65	32,365.60
Common carriers	544.03	17.60	561.63
Contractors, warehousemen, and others	375.89	103.68	479.57
Merchandise brokers	111.59		111.59
Peddlers of merchandise	1,786.08	379.57	2,165.65
Theaters, cinematographs, and concert halls	90.00		90.00
Billiard rooms	445.00	25.00	470.00
Lawyers, medical practitioners, architects, land-surveyors, engineers, and public accountants	150.00		150.00
Cockpits	3,125.00	40.00	3,165.00
Cockfights	723.55	20.00	743.55
Opticians and dentists	30.00		30.00
Photographers, engravers, and professional appraisers or connoisseurs of tobacco, etc.	110.00	10.00	120.00
Weights and measures	618.60	648.80	1,267.40
Cedulas:			
Class B. Delinquent at P2	444.00	444.00	888.00
F. Regular with road tax at P2	21,982.00		21,982.00
G. Delinquent with road and bridge tax at P4	5,236.00	5,236.00	10,472.00
H. Special with road bridge tax at P2	566.00		566.00
M. Delinquent from May 1 to June 30, at P3	1,106.00	553.00	1,659.00
Income tax	303.28		303.28
Documentary stamp tax	725.14		725.14
Revenue from public forest:			
First group timber	1,121.86	376.68	1,498.54
Second group timber	93.07	7.86	100.93
Third group timber	14.48	12.55	27.03
Fourth group timber	19.30	25.08	44.38
Firewood (bacauan and tañgal)	9.04		9.04
Firewood (other wood)			
Minor forest products	1,431.84	54.23	1,486.07
Miscellaneous stamp collection		7.00	7.00
Service income:			
Justice of the peace fees	2,045.30	2,692.00	4,737.30
Total collections	83,483.20	12,466.15	95,949.35

Statement of internal-revenue collections in each province, etc.—Ctd.

ALBAY.

Item.	Taxes.	Fines and penalties.	Total.
Excise tax:			
Domestic—			
Distilled spirits	P23,801.80		P23,801.80
Manufactured tobacco	3,570.70	P30.00	3,600.70
Cigarettes	72.00		72.00
Coal and coke	88.55		88.55
License, business, and occupation taxes:			
Distillers	550.00	215.00	765.00
Retail liquor dealers	756.00		756.00
Retail "vino" dealers	10,866.00	394.17	11,260.17
Wholesale liquor dealers	4,815.00	160.00	4,975.00
Retail dealers in fermented liquors	690.00	10.00	700.00
Retail dealers in tuba, basi, and tapuy	1,382.50	23.19	1,405.69
Wholesale dealers in fermented liquors	585.00		585.00
Dealers in manufactured tobacco	22,384.00	431.67	22,815.67
Manufacturers of chewing and smoking tobacco	40.00	30.00	70.00
Wholesale peddlers of alcoholic and tobacco products	20.00		20.00
Retail peddlers of alcoholic and tobacco products	354.00	21.00	375.00
Repackers of wines and distilled spirits	150.00		150.00
Merchants and manufacturers	299,640.27	2,891.59	302,531.86
Printers, publishers, and lithographers	217.28		217.28
Common carriers	3,119.25	230.01	3,349.26
Contractors, warehousemen, and others	4,575.14	296.87	4,872.01
Peddlers of merchandise	8,712.82	515.34	9,228.16
Merchandise brokers	40.00		40.00
Real-estate brokers	80.00		80.00
Theaters, cinematographs, and concert halls	540.00	6.25	546.25
Circuses	100.00		100.00
Billiard rooms	1,950.00	40.65	1,990.65
Lawyers, medical practitioners, architects, land-surveyors, engineers and public accountants	1,725.00	101.26	1,826.26
Chiropodists, manicurists, tattooers, and masseurs	20.00		20.00
Pharmacists and farriers	240.00	1.25	241.25
Cockpits	19,193.00	25.00	19,218.00
Cockfights	4,908.80	170.00	5,078.80
Opticians and dental surgeons	210.00		210.00
Midwives, cirujanos ministrantes in medicine, and dentistry	50.00		50.00
Procuradores judiciales, agentes de negocios, insurance agents, and subagents	710.00	37.50	747.50
Photographers, engravers, and professional appraisers, or connoisseurs of tobacco, etc.	340.00	20.00	360.00
Money lenders	100.00	50.00	150.00
Signs, signboards, and billboards	52.00	5.50	57.50
Registered dealers in prohibited drugs	158.17	5.00	163.17
Weights and measures	4,159.20	2,813.70	6,972.90
Cedulas:			
Class B. Delinquent at P2	82.00	32.00	164.00
F. Regular with road and bridge tax at P2	107,900.00		107,900.00
G. Delinquent with road and bridge tax at P4	7,320.00	7,320.00	14,640.00
H. Special with road and bridge tax at P2	206.00		206.00
M. Delinquent from May 1 to June 30, at P3	3,786.00	1,893.00	5,679.00
Franchise taxes	286.18	3.15	289.33
Income tax	21,625.40	66.82	21,692.22
Documentary stamp tax	6,774.32		6,774.32
Inheritance tax	3,211.22	125.00	3,336.22
Revenue from public forest:			
First group timber	3,774.00	914.51	4,688.51
Second group timber	3,882.30	248.20	4,130.50
Third group timber	2,588.73	612.16	3,200.89
Fourth group timber	1,321.26	430.98	1,752.24
Firewood (bacauan and tañgal)	617.54	153.22	770.76
Firewood (other wood)	310.11	236.58	546.69
Minor forest products	2,168.58	189.92	2,358.50
Miscellaneous stamp collections		20.00	20.00
Service income:			
Justice of the peace fees	11,093.63	1,466.29	12,559.92
Total collections	597,913.75	22,286.78	620,200.53

Statement of internal-revenue collections in each province, etc.—Ctd.

AMBOS CAMARINES.

Item.	Taxes.	Fines and penalties.	Total.
Excise tax:			
Domestic—			
Distilled spirits	P48,281.10	P5.00	P48,286.10
Manufactured tobacco	38,352.00		38,352.00
Imported—			
Playing cards	4.00	10.00	14.00
License, business, and occupation taxes:			
Distillers	800.00	50.00	850.00
Retail liquor dealers	586.00		586.00
Retail "vino" dealers	9,990.00	447.00	10,437.00
Wholesale liquor dealers	4,335.00	170.00	4,505.00
Retail dealers in fermented liquors	565.00	75.00	640.00
Retail dealers in tuba, basi, and tapuy	1,696.00	146.26	1,842.26
Wholesale dealers in fermented liquors	30.00		30.00
Dealers in manufactured tobacco	19,294.00	512.00	19,806.00
Manufacturers of chewing and smoking tobacco	120.00	270.00	390.00
Retail peddlers of alcoholic and tobacco products	888.00	22.00	910.00
Merchants and manufacturers	150,129.04	2,143.52	152,272.56
Printers, publishers, and lithographers	19.84		19.84
Common carriers	4,543.88	128.10	4,671.98
Contractors, warehousemen, and others	2,364.39	140.49	2,504.88
Peddlers of merchandise	15,559.78	720.32	16,280.10
Real-estate brokers	80.00		80.00
Theaters, cinematographs, and concert halls	455.00		455.00
Circuses	100.00		100.00
Billiard rooms	507.50	20.00	527.50
Lawyers, medical practitioners, architects, land-surveyors, engineers, and public accountants	1,312.50	28.17	1,340.67
Chiropodists, manicurists, tattooers, and masseurs	25.00		25.00
Pharmacists and farriers	210.00	1.25	211.25
Cockpits	19,274.50	96.50	19,371.00
Cockfights	5,703.75	76.13	5,779.88
Opticians and dental surgeons	132.50		132.50
Midwives, cirujanos ministrantes in medicine, and dentistry	47.50		47.50
Procuradores judiciales, agentes de negocios, insurance agents and subagents	300.00		300.00
Photographers, engravers, and professional appraisers or connoisseurs of tobacco, etc.	450.00	25.00	475.00
Money lenders	250.00		250.00
Signs, signboards, and billboards	12.25	5.00	17.25
Mines	466.69		466.69
Registered dealers in prohibited drugs	72.00	.50	72.50
Weights and measures	4,346.77	2,222.53	6,569.30
Cedulas:			
Class B. Delinquent at P2	67.00	67.00	134.00
F. Regular with road and bridge tax at P2	110,200.00		110,200.00
G. Delinquent with road and bridge tax at P4	6,530.00	6,530.00	13,060.00
H. Special with road and bridge tax at P2	176.00		176.00
M. Delinquent from May 1 to June 30, at P3	2,256.00	1,128.00	3,384.00
Franchise taxes	20.19	6.13	26.32
Income tax	6,878.70	41.72	6,920.42
Documentary stamp tax	4,467.00	40.00	4,507.00
Inheritance	297.49	20.00	317.49
Revenue from public forest:			
First group timber	1,707.20	362.46	2,069.66
Second group timber	1,590.98	229.34	1,820.32
Third group timber	3,009.87	477.64	3,487.51
Fourth group timber	1,437.82	635.57	2,073.39
Firewood (bacaúan and tañgal)	1,007.14	47.65	1,054.79
Firewood (other wood)	2,233.20	465.12	2,698.32
Minor forest products	8,448.52	368.00	8,816.52
Miscellaneous stamp collections		2.20	2.20
Service income:			
Justice of the peace fees	11,442.95	2,895.44	14,338.39
Total collections	493,074.05	20,631.04	513,705.09

Statement of internal-revenue collections in each province, etc.—Ctd.

ANTIQUÉ.

Item.	Taxes.	Fines and penalties.	Total.
License, business, and occupation taxes:			
Retail liquor dealers	P96.00		P96.00
Retail "vino" dealers	626.00	P78.00	704.00
Wholesale liquor dealers	600.00	10.00	610.00
Retail dealers in fermented liquors	95.00	10.00	105.00
Retail dealers in tuba, basi, and tapuy	3,125.00	53.13	3,178.13
Wholesale dealers in fermented liquors	45.00		45.00
Dealers in manufactured tobacco	394.00	140.00	534.00
Retail leaf tobacco dealers	1,480.00	150.00	1,630.00
Merchants and manufacturers	16,644.36	531.07	17,175.43
Common carriers	161.85	16.97	178.82
Contractors, warehousemen, and others	24.35	5.00	29.35
Peddlers of merchandise	2,334.48	75.27	2,409.75
Real-estate brokers	80.00		80.00
Theatres, cinematographs, and concert halls	20.00		20.00
Billiard rooms	7.50		7.50
Lawyers, medical practitioners, architects, land-surveyors, engineers, and public accountants	187.50	5.00	192.50
Cockpits	2,988.00		2,988.00
Cockfights	629.25	20.00	649.25
Midwives, cirujanos ministrantes in medicine, and dentistry	2.50		2.50
Procuradores judiciales, agentes de negocios, insurance agents, and subagents	510.00	50.00	560.00
Photographers, engravers, and professional appraisers or connoisseurs of tobacco, etc.	60.00		60.00
Money lenders	800.00		800.00
Signs, signboards, and billboards	1.00		1.00
Pearl fisheries	30.00		30.00
Weights and measures	897.80	1,180.20	2,078.00
Cedulas:			
Class B. Delinquent at P2	15.00	15.00	30.00
F. Regular with road and bridge tax at P2	58,544.00		58,544.00
G. Delinquent with road and bridge tax at P4	1,944.00	1,944.00	3,888.00
H. Special with road and bridge tax at P2	82.00		82.00
I. Road and bridge tax at P1	6.00		6.00
K. Delinquent road and bridge tax at P2	1.00	1.00	2.00
M. Delinquent from May 1 to June 30, at P3	958.00	479.00	1,437.00
Income tax	103.68		103.68
Documentary stamp tax	926.64	20.00	946.64
Revenue from public forest:			
First group timber	416.03	161.06	577.09
Second group timber	39.72	48.08	87.80
Third group timber	30.87	23.30	54.17
Fourth group timber	46.18	63.11	109.29
Firewood (other wood)	7.45	4.05	11.50
Minor forest products	243.99	136.85	380.84
Service income:			
Justice of the peace fees	4,540.09	740.45	5,280.54
Total collections	99,744.24	5,960.54	105,704.78

Statement of internal-revenue collections in each province, etc.—Ctd.

BATAAN.

Item.	Taxes.	Fines and penalties.	Total.
License, business, and occupation taxes:			
Retail liquor dealers	P60.00		P60.00
Retail "vino" dealers	2,964.00	P30.50	2,994.50
Wholesale liquor dealers	345.00		345.00
Retail dealers in fermented liquors	850.00		850.00
Retail dealers in tuba, basi, and tapuy	7.50		7.50
Dealers in manufactured tobacco	6,014.50	52.50	6,067.00
Manufacturers of cigars and cigarettes	40.00	100.00	140.00
Wholesale peddlers of alcoholic and tobacco products	100.00		100.00
Retail peddlers of alcoholic and tobacco products	12.00		12.00
Merchants and manufacturers	7,092.90	355.57	7,448.47
Common carriers	194.99	26.18	221.17
Contractors, warehousemen, and others	449.89	35.23	485.12
Peddlers and merchandise	7,469.90	652.52	8,122.42
Theatres, cinematographs, and concert halls	285.00		285.00
Billiard rooms	370.00	5.63	375.63
Lawyers, medical practitioners, architects, land-surveyors, engineers, and public accountants	262.50	5.00	267.50
Chiropodists, manicurists, tattooers, and masseurs	15.00	15.00	30.00
Pharmacists and farriers	70.00	5.00	75.00
Cockpits	3,901.00	20.00	3,921.00
Cockfights	1,054.50	49.00	1,103.50
Opticians, and dental surgeons	80.00		80.00
Midwives, cirujanos ministrantes in medicine, and dentistry	32.50		32.50
Procuradores judiciales, agentes de negocios, insurance agents, and subagents	100.00		100.00
Photographers, engravers, and professional appraisers or connoisseurs of tobacco, etc.	50.00		50.00
Money lenders	300.00	100.00	400.00
Signs, signboards, and billboards	5.50		5.50
Registered dealers in prohibited drugs	48.50	5.50	54.00
Weights and measures	756.60	585.50	1,342.10
Cedulas:			
Class B. Delinquent at P2	61.00	61.00	122.00
F. Regular with road and bridge tax at P2	26,368.00		26,368.00
G. Delinquent with road and bridge tax at P4	1,566.00	1,566.00	3,132.00
H. Special with road and bridge tax at P2	26.00		26.00
I. Road and bridge tax at P1	6.00		6.00
M. Delinquent from May 1 to June 30, at P3	476.00	238.00	714.00
Income tax	147.78		147.78
Documentary stamp tax	906.10		906.10
Inheritance	372.87		372.87
Revenue from public forest:			
First group timber	66.02	28.60	94.62
Second group timber	2,453.46	209.46	2,662.92
Third group timber	9,465.79	421.15	9,886.94
Fourth group timber	4,988.94	351.65	5,340.59
Firewood (bacauan and tangal)	682.90		682.90
Firewood (other wood)	2,793.48	86.01	2,879.49
Minor forest products	2,366.12	122.69	2,488.81
Miscellaneous stamp collections .....		.03	.03
Service income:			
Justice of the peace fees	2,931.10	1,625.19	4,556.29
Total collections	88,609.34	6,752.91	95,362.25

*Statement of internal-revenue collections in each province, etc.—Ctd.***BATANES.**

Item.	Taxes.	Fines and penalties.	Total.
License, business, and occupation taxes:			
Retail "vino" dealers	P8.00		P8.00
Retail dealers in tuba, basi, and tapuy	350.00		350.00
Dealers in manufactured tobacco	2.00		2.00
Merchants and manufacturers	51.51		51.51
Peddlers of merchandise	135.08	P15.00	150.08
Cockpits	100.00		100.00
Cockfights	84.50		84.50
Weights and measures	25.70	13.50	39.20
Cedulas:			
Class F. Regular with road and bridge tax at P2	2,776.00		2,776.00
G. Delinquent with road and bridge tax at P4	30.00	30.00	60.00
H. Special with road and bridge tax at P2	6.00		6.00
M. Delinquent from May 1 to June 30, at P3	16.00	8.00	24.00
Documentary stamp tax	49.72		49.72
Service income:			
Justice of the peace fees	67.00	12.00	79.00
Total collections	3,701.51	78.50	3,780.01

Statement of internal-revenue collections in each province, etc.—Ctd.

BATANGAS.

Item.	Taxes.	Fines and penalties.	Total.
Excise tax:			
Domestic—			
Distilled spirits	P16,976.27		P16,976.27
Wines	16.90		16.90
License, business, and occupation taxes:			
Distillers	50.00		50.00
Rectifier of distilled spirits	250.00		250.00
Retail liquor dealers	192.00		192.00
Retail "vino" dealers	6,168.00	P135.00	6,303.00
Wholesale liquor dealers	1,905.00	55.00	1,960.00
Retail dealers in tuba, basi, and tapuy	40.00		40.00
Retail dealers in fermented liquors	1,340		1,340
Wholesale dealers in fermented liquors	45.00		45.00
Dealers in manufactured tobacco	14,674.00	784.50	15,458.50
Wholesale peddlers of alcoholic and tobacco products	80.00		80.00
Retail peddlers of alcoholic and tobacco products	428.00	50	428.50
Retail leaf tobacco dealers	1,130.00	30.00	1,160.00
Merchants and manufacturers	63,256.84	1,436.60	64,693.44
Common carriers	1,851.08	64.10	1,915.18
Contractors, warehousemen, and others	2,377.96	177.98	2,555.94
Peddlers of merchandise	40,211.18	677.27	40,888.45
Real-estate brokers	200.00		200.00
Pawn brokers	400.00		400.00
Theaters, cinematographs, and concert halls	410.00	6.25	416.25
Billiard rooms	135.00		135.00
Lawyers, medical practitioners, architects, land-surveyors, engineers, and public accountants	1,787.50	37.50	1,825.00
Chiropodists, manicurists, tattooers, and masseurs	10.00		10.00
Pharmacists and farriers	775.00	6.25	781.25
Cockpits	22,720.00	45.00	22,765.00
Cockfights	4,939.50	15.00	4,954.50
Opticians and dental surgeons	490.00	5.00	495.00
Midwives, cirujanos ministrantes in medicine, and dentistry	10.00		10.00
Procuradores judiciales, agentes de negocios, insurance agents, and subagents	180.00		180.00
Photographers, engravers, and professional appraisers or connoisseurs of tobacco, etc.	130.00		130.00
Money lenders	400.00	12.50	412.50
Signs, signboards, and billboards	26.75	15.38	42.13
Mines	6.00		6.00
Registered dealers in prohibited drugs	330.84	40.00	370.84
Weights and measures	2,172.00	1,580.00	3,752.00
Cedulas:			
Class B. Delinquent at P2	77.00	77.00	154.00
F. Regular with road and bridge tax at P2	144,346.00		144,346.00
G. Delinquent with road and bridge tax at P4	3,470.00	3,470.00	6,940.00
H. Special with road and bridge tax at P2	338.00		338.00
I. Road and bridge tax at P1	4.00		4.00
K. Delinquent road and bridge tax at P2	4.00	4.00	8.00
M. Delinquent from May 1 to June 30, at P3	1,050.00	525.00	1,575.00
Income tax	1,770.89		1,770.89
Documentary stamp tax	4,967.54		4,967.54
Inheritance tax	401.14		401.14
Revenue from public forest:			
First group timber	919.61	136.65	1,056.26
Second group timber	361.60	49.09	410.69
Third group timber	31.49	7.04	38.53
Fourth group timber	130.98	74.14	205.12
Firewood (bacauan and tañgal)	64.72	50.68	115.40
Firewood (other wood)	1,585.99	82.96	1,668.95
Minor forest products	3,723.83	1,204.46	4,928.29
Miscellaneous stamp collections		10.00	10.00
Service income:			
Justice of the peace fees	5,946.43	2,005.53	7,951.96
Total collections	355,308.04	12,820.38	368,128.42

Statement of internal-revenue collections in each province, etc.—Ctd.

BOHOL.

Item.	Taxes.	Fines and penalties.	Total.
License, business and occupation taxes:			
Retail liquor dealers	P252.00	P20.00	P272.00
Retail "vino" dealers	4,082.50	223.00	4,305.50
Wholesale liquor dealers	1,680.00	80.00	1,760.00
Retail dealers in fermented liquors	140.00		140.00
Retail dealers in tuba, basi, and tapuy	20,165.00	328.81	20,493.81
Dealers in manufactured tobacco	678.00	93.00	771.00
Retail peddlers of alcoholic and tobacco products	432.00		432.00
Retail leaf tobacco dealers	13,288.00	133.75	13,421.75
Merchants and manufacturers	63,107.32	1,359.14	64,466.46
Common carriers	1,162.00	89.16	1,251.16
Contractors, warehousemen, and others	805.50	56.91	862.41
Peddlers of merchandise	15,540.13	483.49	16,023.62
Merchandise brokers	225.92		225.92
Real-estate brokers	40.00	15.00	55.00
Customs and immigration brokers	20.00	20.00	40.00
Theaters, cinematographs, and concert halls	55.00		55.00
Billiard rooms	587.50	10.00	597.50
Lawyers, medical practitioners, architects, land-surveyors, engineers, and public accountants	237.50		237.50
Pharmacists and farriers	45.00	2.50	47.50
Cockpits	15,314.50	41.00	15,355.50
Cockfights	6,326.75	125.33	6,452.08
Opticians and dental surgeons	20.00	5.00	25.00
Midwives, cirujanos ministrantes in medicine, and dentistry	10.00		10.00
Procuradores judiciales, agentes de negocios, insurance agents, and subagents	10.00		10.00
Photographers, engravers, and professional appraiser or connoisseurs of tobacco, etc.	510.00		510.00
Money lenders	400.00		400.00
Signs, signboards, and billboards	4.25		4.25
Registered dealers in prohibited drugs	56.00		56.00
Pearl fisheries	25.00		25.00
Weights and measures	2,687.40	1,659.50	4,346.90
Cedulas:			
Class B. Delinquent at P2	254.00	254.00	508.00
F. Regular with road and bridge tax at P2	135,582.00		135,582.00
G. Delinquent with road and bridge tax at P4	3,650.00	3,650.00	7,300.00
H. Special with road and bridge tax at P2	158.00		158.00
K. Delinquent road and bridge tax at P2	2.00	2.00	4.00
M. Delinquent from May 1 to June 30, at P3	1,908.00	954.00	2,862.00
Income tax	88.55		88.55
Documentary stamp tax	2,261.14	228.90	2,490.04
Inheritance tax	924.82		924.82
Revenue from public forest:			
First group timber	423.26	238.73	661.99
Second group timber	57.81	62.08	119.89
Third group timber	82.64	155.50	238.14
Fourth group timber	291.40	265.04	556.44
Firewood (bacauan and tañgal)	1,262.44	133.66	1,396.10
Firewood (other wood)	722.13	17.42	739.55
Minor forest products	252.68	219.21	471.89
Miscellaneous stamp collection		5.10	5.10
Service income:			
Justice of the peace fees	5,116.52	1,610.50	6,727.02
Total collections	300,944.66	12,541.73	313,486.39

*Statement of internal-revenue collections in each province, etc.—Ctd.***BUKIDNON.**

Item.	Taxes.	Fines and penalties.	Total.
License, business, and occupation taxes:			
Retail "vino" dealers	P2.00	P13.00	P15.00
Retail dealers in tuba, basi, and tapuy	30.00	32.50	62.50
Dealers in manufactured tobacco	372.00	5.00	377.00
Retail leaf tobacco dealers	35.00		35.00
Merchants and manufacturers	4,295.33	76.81	4,372.14
Common carriers	12.01		12.01
Contractors, warehousemen, and others	15.91		15.91
Peddlers of merchandise	878.62	186.80	1,065.42
Cockfights	13.50		13.50
Weights and measures	230.90	121.50	352.40
Cedulas:			
Class F. Regular with road and bridge tax at P2	14,050.00		14,050.00
G. Delinquent with road and bridge tax at P4	2,992.00	2,992.00	5,984.00
H. Special with road and bridge tax at P2	30.00		30.00
M. Delinquent from May 1 to June 30, at P3.00	484.00	242.00	726.00
Documentary stamp tax	109.12		109.12
Revenue from public forest:			
First group timber	114.30		114.30
Second group timber	23.66		23.66
Third group timber	5.01		5.01
Minor forest products	46.15	15.00	61.15
Miscellaneous stamp collection		5.00	5.00
Service income:			
Justice of the peace fees	127.00	202.00	329.00
Total collections	23,866.51	3,891.61	27,758.12

Statement of internal-revenue collections in each province, etc.—Ctd.

BULACAN.

Item.	Taxes.	Fines and penalties.	Total.
Excise tax:			
Domestic—			
Distilled spirits	P195,743.30		P195,743.30
Cigars	5,586.00		5,586.00
Wines and imitation	105.00		105.00
Coal and coke	20.00		20.00
License, business, and occupation taxes:			
Distillers	1,100.00		1,100.00
Rectifiers	800.00		800.00
Retail liquor dealers	240.00		240.00
Retail "vino" dealers	6,246.00	P85.00	6,331.00
Wholesale liquor dealers	1,470.00	200.00	1,670.00
Retail dealers in fermented liquors	2,010.00		2,010.00
Retail dealers in tuba, basi, and tapuy	107.50	.75	108.25
Wholesale dealers in fermented liquors	180.00	20.00	200.00
Dealers in manufactured tobacco	13,752.00	445.00	14,197.00
Manufacturers of chewing and smoking tobacco	20.00	50.00	80.00
Manufacturers of cigars and cigarettes	60.00		60.00
Wholesale peddlers of alcoholic and tobacco products	440.00		440.00
Retail peddlers of alcoholic and tobacco products	32.00		32.00
Retail leaf tobacco dealers	955.00	20.50	975.50
Repackers of wine and distilled spirits	50.00		50.00
Merchants and manufacturers	50,289.58	1,161.80	51,451.38
Printers, publishers, and lithographers	17.12		17.12
Common carriers	1,607.31	100.68	1,707.99
Contractors, warehousemen, and others	2,778.83	139.61	2,918.44
Peddlers of merchandise	31,737.51	1,431.71	33,169.22
Merchandise brokers	20.00	20.00	40.00
Theaters, cinematographs, and concert halls	830.00	8.00	838.00
Billiard rooms	507.50	38.13	545.63
Lawyers, medical practitioners, architects, land-surveyors, engineers, and public accountants	1,737.50	12.52	1,750.02
Chiropodists, manicurists, tattooers, etc.	130.00	2.00	132.00
Pharmacists and farriers	765.00	3.25	768.25
Cockpits	12,288.75	25.00	12,313.75
Cockfights	3,717.75		3,717.75
Opticians, and dental surgeons	600.00	28.00	628.00
Midwives, cirujanos ministrantes in medicine, and dentistry	90.00		90.00
Procuradores judiciales, agentes de negocios, insurance agents, and subagents	170.00		170.00
Photographers, engravers, and professional appraisers or connoisseurs of tobacco, etc.	280.00		280.00
Money lenders	200.00		200.00
Signs, signboards, and billboards	41.00	20.00	61.00
Mines	663.64	298.99	962.63
Registered dealers in prohibited drugs	313.16	2.00	315.16
Weights and measures	2,331.90	2,751.75	5,083.65
Cedulas:			
Class B. Delinquent at P2	238.00	238.00	476.00
F. Regular with road and bridge tax at P2	113,260.00		113,260.00
G. Delinquent with road and bridge tax at P4	4,668.00	4,668.00	9,336.00
H. Special with road and bridge tax at P2	320.00		320.00
I. Road and bridge tax at P1	9.00		9.00
M. Delinquent from May 1 to June 30, at P3	1,862.00	931.00	2,793.00
Franchise taxes	229.80	6.92	236.72
Income tax	3,593.75	30.00	3,623.75
Documentary stamp tax	4,420.24		4,420.24
Inheritance tax	1,021.95	20.00	1,041.95
Revenue from public forest:			
First group timber	1,149.69	429.12	1,578.81
Second group timber	1,383.13	133.86	1,516.99
Third group timber	1,776.43	515.46	2,291.89
Fourth group timber	2,111.86	967.13	3,078.99
Firewood (bacauan and tañgal)	42.42	42.85	85.27
Firewood (other wood)	150.89	54.06	204.95
Minor forest products	1,141.98	299.88	1,441.86
Miscellaneous stamp collection . . . . .		.05	.05
Service income:			
Justice of the peace fees	5,848.95	1,663.60	7,512.55
Total collections	483,271.44	16,864.62	500,136.06

Statement of internal-revenue collections in each province, etc.—Ctd.

CAGAYAN.

Item.	Taxes.	Fines and penalties.	Total.
Excise tax:			
Domestic—			
Distilled spirits	P42,363.73	P400.00	P42,763.73
Cigars	636.00		636.00
Licenses, business, and occupation taxes:			
Distillers	400.00	35.00	435.00
Rectifiers	200.00		200.00
Retail liquor dealers	660.00	10.00	670.00
Retail "vino" dealers	7,922.00	382.50	8,304.50
Wholesale liquor dealers	3,915.00	5.00	3,920.00
Retail dealers in fermented liquor	411.25	20.00	431.25
Retail dealers in tuba, basi, and tapuy	300.00	20.00	320.00
Wholesale dealers in fermented liquors	225.00		225.00
Dealers in manufactured tobacco	1,296.00	162.50	1,458.50
Manufacturers of chewing and smoking tobacco	20.00		20.00
Manufacturers of cigars and cigarettes	20.00	5.00	25.00
Wholesale peddlers of alcoholic and tobacco products	4,080.00	55.00	4,135.00
Retail peddlers of alcoholic and tobacco products	1,134.00	40.00	1,174.00
Retail leaf tobacco dealers	4,120.00	115.00	4,235.00
Repackers of wines and distilled spirits	400.00	10.00	410.00
Merchants and manufacturers	89,333.18	2,218.03	91,551.21
Printers, publishers, and lithographers	6.85		6.85
Common carriers	946.32	153.57	1,099.89
Contractors, warehousemen, and others	1,436.56	103.30	1,539.86
Peddlers of merchandise	36,360.18	1,038.43	37,398.61
Theaters, cinematographs, and concerts halls	100.00		100.00
Billiard rooms	77.50		77.50
Lawyers, medical practitioners, architects, land-surveyors, engineers, and public accountants	987.50	25.00	1,012.50
Pharmacists and farriers	85.00		85.00
Cockpits	30,861.50	95.50	30,957.00
Cockfights	4,620.55	177.00	4,797.55
Opticians and dental surgeons	120.00	5.00	125.00
Midwives cirujanos ministrantes in medicine, and dentistry	25.00	25.63	50.63
Procuradores judiciales, agentes de negocios, insurance agents, and subagents	600.00		600.00
Photographers, engravers, and professional appraisers or connoisseurs of tobacco, etc	510.00	17.50	527.50
Signs, signboards, and billboards	7.75	10.00	17.75
Registered dealers in prohibited drugs	64.00		64.00
Weights and measures	1,292.60	1,369.00	2,661.60
Cedulas:			
Class B. Delinquent at P2	32.00	32.00	64.00
F. Regular with road and bridge tax at P2	85,140.00		85,140.00
G. Delinquent with road and bridge tax at P4	4,302.00	4,302.00	8,604.00
H. Special with road and bridge tax at P2	284.00		284.00
K. Delinquent road and bridge tax at P2	2.00	2.00	4.00
M. Delinquent from May 1 to June 30, at P3	982.00	491.00	1,473.00
Income tax	10,066.00	186.80	10,252.80
Documentary stamp tax	3,974.78	10.00	3,984.78
Inheritance tax	178.63	10.00	188.63
Revenue from public forest:			
First group timber	18,127.60	2,062.63	20,190.23
Second group timber	1,223.31	479.37	1,702.68
Third group timber	3,748.14	318.21	4,066.35
Fourth group timber	364.30	190.57	554.87
Firewood (bacauan and tañgal)	123.98	17.56	141.54
Firewood (other wood)	315.44	80.17	395.61
Minor forest products	4,709.74	236.08	4,945.82
Miscellaneous stamp collection		65.50	65.50
Service income:			
Justice of the peace fees	6,745.41	2,646.44	9,391.85
Total collections	375,856.80	17,628.29	393,485.09

Statement of internal-revenue collections in each province, etc.—Ctd.

CAPIZ.

Item.	Taxes.	Fines and penalties.	Total.
Excise tax:			
Domestic—			
Cigars	P645.71		P645.71
Cigarettes	7.20		7.20
Coal and coke	4.50		4.50
License, business, and occupation taxes:			
Brewers	250.00	P20.00	270.00
Retail liquor dealers	252.00		252.00
Retail "vino" dealers	3,092.00	99.50	3,191.50
Wholesale liquor dealers	1,590.00	10.00	1,600.00
Retail dealers in fermented liquors	865.00		865.00
Retail dealers in tuba, basi, and tapuy	14,693.00	811.25	15,504.25
Wholesale dealers in fermented liquors	600.00	30.00	630.00
Dealers in manufactured tobacco	2,368.00	82.00	2,450.00
Manufacturers of chewing and smoking tobacco	10.00		10.00
Manufacturers of cigars and cigarettes	20.00		20.00
Retail peddlers of alcoholic and tobacco products	144.00		144.00
Retail leaf tobacco dealers	4,400.00	100.50	4,500.50
Merchants and manufacturers	53,573.94	376.28	53,950.22
Printers, publisher, and lithographers	6.80		6.80
Common carriers	807.82	21.48	829.30
Contractors, warehousemen, and others	954.16	61.58	1,015.74
Peddlers of merchandise	8,960.69	319.29	9,279.98
Theaters, cinematographs, and concert halls	160.00		160.00
Billiard rooms	152.50	5.00	157.50
Lawyers, medical practitioners, architects, land-surveyors, engineers, and public accountants	1,112.50	22.52	1,135.02
Pharmacist and farriers	65.00		65.00
Cockpits	9,540.25		9,540.25
Cockfights	2,242.25	30.00	2,272.25
Opticians and dental surgeons	180.00		180.00
Midwives, cirujanos ministrantes in medicine, and dentistry	2.50		2.50
Procuradores judiciales, agentes de negocios, insurance agents, and subagents	270.00	27.50	297.50
Photographers, engravers, and professional appraisers or connoisseurs of tobacco, etc	150.00		150.00
Money lenders	200.00		200.00
Signs, signboards, and billboards	17.00	3.00	20.00
Registered dealers in prohibited drugs	38.83		38.83
Sponge fisheries	6.25		6.25
Weights and measures	1,971.85	1,053.30	3,025.15
Cedulas:			
Class B. Delinquent at P2	13.00	13.00	26.00
F. Regular with road and bridge tax at P2	98,018.00		98,018.00
G. Delinquent with road and bridge tax at P4	4,090.00	4,090.00	8,180.00
H. Special with road and bridge tax at P2	248.00		248.00
I. Road and bridge tax at P1	1.00		1.00
K. Delinquent with road and bridge tax at P2	2.00	2.00	4.00
M. Delinquent from May 1 to June 30, at P3	2,100.00	1,050.00	3,150.00
Income tax	3,560.08	4.90	3,564.98
Documentary stamp tax	2,673.06	(25.00)	2,648.06
Revenue from public forest:			
First group timber	397.98	80.60	478.58
Second group timber	176.20	27.74	203.94
Third group timber	1,410.47	128.81	1,539.28
Fourth group timber	761.71	259.81	1,021.52
Firewood (bacauan and tañgal)	2,264.67	332.50	2,597.17
Firewood (other wood)	1,095.47	102.54	1,198.01
Minor forest products	1,243.15	360.59	1,603.74
Miscellaneous stamp collection		2.60	2.60
Service income:			
Justice of the peace fees	6,806.55	1,320.10	8,126.65
Total collections	234,215.09	10,823.39	245,038.48

Statement of internal-revenue collections in each province, etc.—Ctd.

CAVITE.

Item.	Taxes.	Fines and penalties.	Total.
License, business, and occupation taxes:			
Retail liquor dealers	P720.00	P3.00	P723.00
Retail "vino" dealers	3,042.00	225.00	3,267.00
Wholesale liquor dealers	240.00		240.00
Retail dealers in fermented liquors	1,030.00	26.25	1,056.25
Wholesale dealers in fermented liquors	105.00		105.00
Dealers in manufactured tobacco	9,320.00	462.00	9,782.00
Retail peddlers of alcoholic and tobacco products	168.00		168.00
Retail leaf tobacco dealers	190.00		190.00
Merchants and manufacturers	23,653.40	1,617.10	25,270.50
Printers, publishers, and litographers	3.63		3.63
Common carriers	584.08	30.54	614.62
Contractors, warehousemen, and others	2,363.63	166.60	2,530.23
Peddlers of merchandise	18,698.03	379.95	19,077.98
Real-estate brokers	(40.00)	(20.00)	(60.00)
Pawn brokers	400.00		400.00
Theatres, cinematographs, and concert halls	750.00	20.00	770.00
Billiard rooms	330.00	1.26	331.26
Lawyers, medical practitioners, architects, land-surveyors, public accountants, and engineers	737.50	3.13	740.63
Chiroprodists, manicurists, tattooers, and masseurs	30.00		30.00
Pharmacists and farriers	400.00	28.75	428.75
Cockpits	12,675.00	5.00	12,680.00
Cockfights	3,718.00	1.13	3,719.13
Opticians and dental surgeons	340.00	24.50	364.50
Midwives, cirujanos ministrantes in medicine, and dentistry	92.50		92.50
Procuradores judiciales, agentes de negocios, insurance agents, and subagents	190.00		190.00
Photographers, engravers and professional appraisers or connoisseurs of tobacco, etc.	130.00		130.00
Signs, signboards, and billboards	19.50	8.00	27.50
Registered dealers in prohibited drugs	133.83	10.00	143.83
Weights and measures	1,447.56	1,530.60	2,978.16
Cedulas:			
Class B. Delinquent at P2	28.00	28.00	56.00
F. Regular with road and bridge tax at P2	69,682.00		69,682.00
G. Delinquent with road and bridge tax at P4	2,778.00	2,778.00	5,556.00
H. Special with road and bridge tax at P2	474.00		474.00
I. Road and bridge tax at P1	2.00		2.00
M. Delinquent from May 1 to June 30, at P3	978.00	489.00	1,467.00
Franchise taxes	324.22		324.22
Income tax	1,259.28	16.18	1,275.46
Documentary stamp tax	1,775.54		1,775.54
Revenue from public forest:			
Fourth group timber	3.56	6.73	10.29
Firewood (other wood)	286.92	49.36	336.28
Minor forest products	499.64	160.44	660.08
Miscellaneous stamp collection		3.00	3.00
Service income:			
Justice of the peace fees	2,877.81	1,647.45	4,525.26
Total collections	162,440.63	9,700.97	172,141.60

Statement of internal-revenue collections in each province, etc.—Ctd.

CEBU.

Item.	Taxes.	Fines and penalties.	Total.
Excise tax:			
Domestic—			
Coal and coke	P9,193.29	P40.00	P9,233.29
Imported—			
Distilled spirits	4,799.51		4,799.51
Manufactured tobacco	430.50		430.50
Matches	10,713.50		10,713.50
Wines and imitations	1,773.50		1,773.50
Kerosene or petroleum	129,338.40		129,338.40
Naphtha, gasoline, and all lighter products of distillation	15,952.17		15,952.17
Lubricating oils	3,838.07		3,838.07
Coal and coke	4,068.34		4,068.34
Playing cards	2,116.80		2,116.80
License, business, and occupation taxes:			
Retail liquor dealers	1,596.04	18.00	1,614.04
Retail "vino" dealers	4,558.50	212.50	4,771.00
Wholesale liquor dealers	1,755.00	33.75	1,788.75
Retail dealers in fermented liquors	1,335.00	23.75	1,358.75
Retail dealers in tuba, basi, and tapuy	37,715.00	400.19	38,115.19
Wholesale dealers in fermented liquors	1,545.00	23.75	1,568.75
Dealers in manufactured tobacco	3,980.50	349.50	4,330.00
Wholesale peddlers of alcoholic and tobacco products	208.00		208.00
Retail peddlers of alcoholic and tobacco products	396.00	1.00	397.00
Retail leaf tobacco dealers	22,640.00	267.50	22,907.50
Merchants and manufacturers	997,660.37	13,381.31	1,011,041.68
Printers, publishers, and lithographers	500.59	1.00	501.59
Common carriers	5,507.86	290.81	5,798.67
Contractors, warehousemen, and others	8,957.04	340.82	9,297.86
Peddlers of merchandise	46,218.82	1,746.66	47,965.48
Merchandise brokers	1,078.54	5.00	1,083.54
Stockbrokers	1,397.97	240.90	1,638.87
Real-estate brokers	140.00	20.00	160.00
Customs and immigration brokers	240.00	20.00	260.00
Pawn brokers	1,916.60	224.60	2,141.20
Theaters, cinematographs, and concert halls	400.00	17.50	417.50
Billiard rooms	1,967.50	16.26	1,983.76
Lawyers, medical practitioners, architects, land-surveyors, engineers, and public accountants	2,425.00	118.83	2,543.83
Pharmacists and farriers	445.00	6.25	451.25
Cockpits	43,972.00	258.75	44,230.75
Cockfights	9,740.75	125.00	9,865.75
Opticians and dental surgeons	390.00		390.00
Midwives, cirujanos ministrantes in medicine, and dentistry	12.50		12.50
Procuradores judiciales, agentes de negocios, insurance agents and subagents	1,020.00	20.00	1,040.00
Photographers, engravers, and professional appraisers or connoisseurs of tobacco, etc.	520.00		520.00
Money lenders	1,590.96	85.27	1,676.23
Signs, signboards, and billboards	210.00	21.83	231.83
Banks and bankers	10,141.29		10,141.29
Insurance companies	500.32		500.32
Registered dealers in prohibited drugs	239.17	5.50	244.67
Pearl fisheries	110.00	5.00	115.00
Weights and measures	7,036.00	3,857.35	10,893.35
Cedulas:			
Class B. Delinquent at P2	386.00	386.00	772.00
F. Regular with road and bridge tax at P2	301,380.00		301,380.00
G. Delinquent with road and bridge tax at P4	20,850.00	20,850.00	41,700.00
H. Special with road and bridge tax at P2	396.00		396.00
K. Delinquent road and bridge tax at P2			
M. Delinquent from May 1 to June 30, at P3	6,490.00	3,245.00	9,735.00
Franchise taxes	4,068.66		4,068.66
Income tax	84,888.77	654.18	85,542.95
Documentary stamp tax	15,389.29	759.00	16,148.29
Inheritance tax	571.86		571.86

Statement of internal-revenue collections in each province, etc.—Ctd.

CEBU—Continued.

Item.	Taxes.	Fines and penalties.	Total.
Revenue from public forest:			
First group timber	1,284.84	339.30	1,624.14
Second group timber	432.30	39.33	471.63
Third group timber	769.35	134.33	903.68
Fourth group timber	565.58	404.20	969.78
Firewood (bacaun and tañgal)	2,947.99	213.20	3,161.19
Firewood (other wood)	1,401.21	308.76	1,709.97
Minor forest products	467.61	390.35	857.96
Service income:			
Justice of the peace fees	12,926.56	4,995.58	17,922.14
Total collections	1,857,507.42	54,897.81	1,912,405.23

COTABATO.

Item.	Taxes.	Fines and penalties.	Total.
License, business, and occupation taxes:			
Retail liquor dealers	P156.00		P156.00
Retail "vino" dealers	24.00	P35.00	59.00
Retail dealers in fermented liquors	65.00		65.00
Retail dealers in tuba, basi, and tapuy	87.50		87.50
Dealers in manufactured tobacco	690.00	75.00	765.00
Retail peddlers of alcoholic and tobacco products	280.00	5.00	285.00
Retail leaf tobacco dealers	65.00		65.00
Merchants and manufacturers	16,337.14	97.39	16,434.53
Common carriers	73.22		73.22
Contractors, warehousemen, and others	52.44	60.00	112.44
Peddlers of merchandise	4,226.64	40.00	4,266.64
Merchandise brokers	100.00	10.00	110.00
Stock brokers	160.00		160.00
Pawn brokers	800.00		800.00
Billiard rooms	5.00		5.00
Pharmacists and farriers	20.00		20.00
Cockpits	525.00		525.00
Cockfights	176.25		176.25
Opticians and dental surgeons	10.00		10.00
Photographers, engravers, and professional appraisers or connoisseurs of tobacco, etc	50.00		50.00
Weights and measures	224.80	162.00	386.80
Cedulas:			
Class B. Delinquent at P2	1.00	1.00	2.00
F. Regular with road and bridge tax at P2	25,840.00		25,840.00
G. Delinquent with road and bridge tax at P4	1,164.00	1,164.00	2,328.00
H. Special with road and bridge tax at P2	46.00		46.00
Income tax	1,381.65		1,381.65
Documentary stamp tax	587.82		587.82
Revenue from public forest:			
First group timber	8,419.50		8,419.50
Second group timber	5,075.49		5,075.49
Third group timber	1,628.29		1,628.29
Fourth group timber	3,275.37	36.48	3,311.85
Firewood (bacaun and tañgal)	25.36	2.20	27.56
Firewood (other wood)	76.40		76.40
Minor forest products	3,320.38	249.69	3,570.07
Service income:			
Justice of the peace fees	484.25	324.83	809.08
Total collections	75,453.50	2,262.59	77,716.09

Statement of internal-revenue collections in each province, etc.—Ctd.

DAVAO.

Item.	Taxes.	Fines and penalties.	Total.
License, business, and occupation taxes:			
Retail liquor dealers	P1,152.00	P340.00	P1,492.00
Retail "vino" dealers	766.00	35.00	801.00
Wholesale liquor dealers	655.00	20.00	675.00
Retail dealers in fermented liquors	435.00		435.00
Retail dealers in tuba, basi, and tapuy	665.00	90.00	755.00
Wholesale dealers in fermented liquors	600.00	20.00	620.00
Dealers in manufactured tobacco	3,944.00	782.00	4,726.00
Manufacturers of cigars and cigarettes	110.00		110.00
Wholesale peddlers of alcoholic and tobacco products	80.00		80.00
Retail peddlers of alcoholic and tobacco products	32.00		32.00
Retail leaf tobacco dealers	870.00	20.00	890.00
Merchants and manufacturers	156,493.65	2,358.35	158,852.00
Printers, publishers, and lithographers	26.62		26.62
Common carriers	2,829.62	80.43	2,910.05
Contractors, warehousemen, and others	1,984.77	67.19	2,051.96
Peddlers of merchandise	8,072.16	256.26	8,328.42
Merchandise brokers	40.00		40.00
Stockbrokers	180.00		180.00
Real-estate brokers	80.00		80.00
Theaters, cinematographs, and concert halls	300.00	5.00	305.00
Billiard rooms	120.00		120.00
Lawyers, medical practitioners, architects, land-surveyors, engineers, and public accountants	910.00	210.00	1,120.00
Chiropodists, manicurists, tattooers, and masseurs	15.00		15.00
Pharmacists and farriers	135.00	160.00	295.00
Cockpits	8,545.00	45.50	8,590.50
Cockfights	1,262.00	81.56	1,343.56
Opticians and dental surgeons	80.00	2.50	82.50
Midwives, cirujanos ministrantes in medicine, and dentistry	2.50	5.00	7.50
Procuradores judiciales, agentes de negocios, insurance agents, and subagents	180.00		180.00
Photographers, engravers, and professional appraisers or connoisseurs of tobacco, etc.	370.00		370.00
Signs, signboards, and billboards	35.00	10.00	45.00
Registered dealers in prohibited drugs	46.00	15.00	61.00
Weights and measures	1,596.10	2,066.40	3,662.50
Cedulas:			
Class F. Regular with road and bridge tax at P2	57,364.00		57,364.00
G. Delinquent with road and bridge tax at P4	4,966.00	4,966.00	9,932.00
H. Special with road and bridge tax at P2	36.00		36.00
M. Delinquent from May 1 to June 30, at P3	3,532.00	1,766.00	5,298.00
Income tax	18,125.55	149.91	18,275.46
Documentary stamp tax	3,173.46		3,173.46
Inheritance tax	382.54		382.54
Revenue from public forest:			
First group timber	1,292.72	508.24	1,800.96
Second group timber	192.56	65.94	258.50
Third group timber	83.42	104.48	187.90
Fourth group timber	336.76	290.52	627.28
Firewood (bacauan and tañgal)	193.71	39.62	233.33
Firewood (other wood)	178.32	31.00	209.32
Minor forest products	1,666.19	73.85	1,740.04
Miscellaneous stamp collection		200.50	200.50
Service income:			
Justice of the peace fees	4,645.94	6,652.99	11,298.93
Total collections	288,781.59	21,519.24	310,300.83

Statement of internal-revenue collections in each province, etc.—Ctd.

ILOCOS NORTE.

Item.	Taxes.	Fines and penalties.	Total.
License, business, and occupation taxes:			
Retail liquor dealers	P168.00	P10.00	P178.00
Retail "vino" dealers	772.00	110.50	882.50
Wholesale liquor dealers	405.00	40.00	445.00
Retail dealers in fermented liquors	155.00		155.00
Retail dealers in tuba, basi, and tapuy	2,780.00	50.00	2,830.00
Wholesale dealers in fermented liquors	330.00	3.75	333.75
Dealers in manufactured tobacco	376.00	150.00	526.00
Wholesale peddlers of alcoholic and tobacco products	120.00	5.00	125.00
Retail peddlers of alcoholic and tobacco products	296.00		296.00
Retail leaf tobacco dealers	480.00	35.00	515.00
Merchants and manufacturers	23,714.65	903.48	24,618.13
Printers, publishers, and litographers	16.57		16.57
Common carriers	434.40	31.67	466.07
Contractors, warehousemen, and others	551.07	181.11	732.18
Peddlers of merchandise	7,073.16	682.36	7,755.52
Merchandise brokers	123.26		123.26
Theaters, cinematographs, and concert halls	185.00		185.00
Billiard rooms	17.50		17.50
Lawyers, medical practitioners, architects, land-surveyors, engineers, and public accountants	1,112.50	51.26	1,163.76
Chiropodists, manicurists, tattooers and masseurs	10.00		10.00
Pharmacists and farriers	125.00		125.00
Cockpits	3,553.00		3,553.00
Cockfights	896.25	30.00	926.25
Opticians, and dental surgeons	70.00		70.00
Midwives, cirujanos ministrantes in medicine, and dentistry	5.00		5.00
Procuradores judiciales, agentes de negocios, insurance agents, and subagents	90.00		90.00
Photographers, engravers, and professional appraisers or connoisseurs of tobacco, etc.	220.00		220.00
Signs, signboards, and billboards	1.75		1.75
Registered dealers in prohibited drugs	84.50	10.00	94.50
Weights and measures	1,073.30	932.50	2,005.80
Cedulas:			
Class A. Regular at P1	370.00		370.00
B. Delinquent at P2	20.00	20.00	40.00
F. Regular with road and bridge tax at P2	83,228.00		83,228.00
G. Delinquent with road and bridge tax at P4	1,136.00	1,136.00	2,272.00
H. Special with road and bridge tax at P2	422.00		422.00
I. Road and bridge tax at P1	4.00		4.00
K. Delinquent road and bridge tax at P2	5.00	5.00	10.00
L. Delinquent from May 1 to June 30, at P1.50	15.00	7.50	22.50
M. Delinquent from May 1 to June 30, at P3	808.00	404.00	1,212.00
Income tax	654.78		654.78
Documentary stamp tax	2,536.94		2,536.94
Inheritance tax	137.00	20.00	157.00
Revenue from public forest:			
First group timber	588.32	146.35	734.67
Second group timber	579.56	86.59	616.15
Third group timber	167.25	8.96	176.21
Fourth group timber	133.53	6.70	140.23
Firewood (bacauan and tañgal)	38.60	4.00	42.60
Firewood (other wood)	104.75	15.80	120.55
Minor forest products	144.35	113.66	258.01
Service income:			
Justice of the peace fees	5,949.04	1,678.00	7,627.04
Total collections	142,281.03	6,829.19	149,110.22

Statement of internal-revenue collections in each province, etc.—Ctd.

ILOCOS SUR.

Item.	Taxes.	Fines and penalties.	Total.
Excise tax:			
Domestic—			
Distilled spirits	P34,796.18		P34,796.18
Cigars	12,978.00	P162.64	13,140.64
License, business, and occupation taxes:			
Distillers	100.00		100.00
Rectifiers	150.00		150.00
Retail liquor dealers	252.00		252.00
Retail "vino" dealers	1,840.00	170.00	2,010.00
Wholesale liquor dealers	615.00	105.00	720.00
Retail dealers in fermented liquors	220.00		220.00
Retail dealers in tuba, basi, and tapuy	1,552.50	15.63	1,568.13
Wholesale dealers in fermented liquors	30.00		30.00
Dealers in manufactured tobacco	843.00	340.00	1,183.00
Manufacturers of cigars and cigarettes	90.00	175.00	265.00
Retail peddlers of alcoholic and tobacco products	213.00		213.00
Retail leaf tobacco dealers	1,275.00	20.00	1,295.00
Merchants and manufacturers	52,586.73	641.60	53,228.33
Printers, publishers, and lithographers	13.65		13.65
Common carriers	1,042.78	15.00	1,057.78
Contractors, warehousemen, and others	895.43	16.60	912.03
Peddlers of merchandise	6,392.57	198.57	6,591.14
Merchandise brokers	140.00		140.00
Stock brokers	40.00		40.00
Real-estate brokers	60.00		60.00
Theaters, cinematographs, and concert halls	135.00		135.00
Billiard rooms	20.00		20.00
Lawyers, medical practitioners, architects, land-surveyors, engineers, and public accountants	1,300.00		1,300.00
Pharmacists and farriers	210.00	5.00	215.00
Cockpits	5,951.50		5,951.50
Cockfights	2,026.50	20.00	2,046.50
Opticians, and dental surgeons	170.00		170.00
Procuradores judiciales, agentes de negocios, insurance agents, and subagents	40.00		40.00
Photographers, engravers, and professional appraisers or connoisseurs of tobacco, etc.	260.00		260.00
Money lenders	200.00		200.00
Signs, signboards, and billboards	15.00		15.00
Registered dealers in prohibited drugs	130.50		130.50
Weights and measures	1,145.10	651.00	1,796.10
Cedulas:			
Class B. Delinquent at P2	7.00	7.00	14.00
F. Regular with road and bridge tax at P2	94,048.00		94,048.00
G. Delinquent with road and bridge tax at P4	1,072.00	1,072.00	2,144.00
H. Special with road and bridge tax at P2	290.00		290.00
I. Road and bridge tax at P1	4.00		4.00
K. Delinquent road and bridge tax at P2	3.00	3.00	6.00
M. Delinquent from May 1 to June 30, at P3	698.00	349.00	1,047.00
Franchise taxes	83.71		83.71
Income tax	1,032.78	15.22	1,048.00
Documentary stamp tax	2,260.42		2,260.42
Inheritance tax	54.36		54.36
Revenue from public forest:			
First group timber	67.68	31.14	98.82
Second group timber	23.75	21.33	45.08
Third group timber	18.68	.94	19.62
Fourth group timber	13.99	14.25	28.24
Firewood (bacauan and tañgal) . . . . .	.80		.80
Firewood (other wood)	43.90	18.90	62.80
Minor forest products	512.23	125.35	637.58
Miscellaneous stamp collection		10.00	10.00
Service income:			
Justice of the peace fees	5,244.30	1,471.76	6,716.06
Total collections	233,213.04	5,675.93	238,888.97

Statement of internal-revenue collections in each province, etc.—Ctd.

ILOILO.

Item.	Taxes.	Fines and penalties.	Total.
Excise tax:			
Domestic—			
Distilled spirits	₱2.10		₱2.10
Cinematographic films	10.05		10.05
Coal and coke	2,000.00		2,000.00
Imported—			
Distilled spirits	7,183.80		7,183.80
Fermented liquors	66.00		66.00
Manufactured tobacco	165.30		165.30
Matches	2,422.13		2,422.13
Wines and imitations	4,795.15		4,795.15
Kerosene or petroleum	65,193.15		65,193.15
Naphtha, gasoline, and all lighter products of distillations	20,436.15		20,436.15
Lubricating oils	13.08		13.08
Coal and coke	1,468.01		1,468.01
Playing cards	1,042.00	₱5.00	1,047.00
License, business, and occupation taxes:			
Brewers	700.00		700.00
Distillers	100.00	10.00	110.00
Rectifiers of distilled spirits	100.00		100.00
Retail liquor dealers	1,368.00	15.00	1,383.00
Retail "vino" dealers	5,502.00	512.00	6,014.00
Wholesale liquor dealers	1,470.00	160.00	1,630.00
Retail dealers in fermented liquors	2,345.00	15.00	2,360.00
Retail dealers in tuba, basi, and tapuy	19,020.00	352.91	19,372.91
Wholesale dealers in fermented liquors	2,220.00		2,220.00
Dealers in manufactured tobacco	5,174.50	645.00	5,819.50
Manufacturers of cigars and cigarettes	15.60	19.40	35.00
Retail peddlers of alcoholic and tobacco products	204.00		204.00
Retail leaf tobacco dealers	9,985.00	118.50	10,103.50
Repackers of wines and distilled spirits	200.00		200.00
Merchants and manufacturers	675,462.51	3,245.70	678,708.21
Printers, publishers, and lithographers	412.26	10.68	422.94
Common carriers	5,428.87	282.39	5,711.26
Contractors, warehousemen, and others	17,927.70	338.09	18,265.79
Peddlers of merchandise	32,771.08	1,778.95	34,550.03
Commercial brokers	4,745.80	10.00	4,755.80
Stockbrokers	580.00		580.00
Real-estate brokers	296.31		296.31
Customs and immigration brokers	100.00		100.00
Pawnbrokers	800.00		800.00
Theaters, cinematographs, and concert halls	990.00	10.00	1,000.00
Circuses	150.00	10.00	160.00
Billiard rooms	1,272.50	29.00	1,301.50
Lawyers, medical practitioners, architects, land-surveyors, engineers, and public accountants	3,613.00	161.00	3,774.00
Chiropodists, manicurists, tattooers and masseurs	20.00		20.00
Pharmacists and farriers	230.00		230.00
Cockpits	21,164.25	45.00	21,209.25
Cockfights	4,721.25	124.08	4,845.33
Opticians, and dental surgeons	480.00	16.00	496.00
Midwives, cirujanos ministrantes in medicine, and dentistry	27.50		27.50
Procuradores judiciales, agentes de negocios, insurance agents, and subagents	1,250.00	46.00	1,296.00
Photographers, engravers, and professional appraisers or connoisseurs of tobacco, etc.	580.00	34.00	614.00
Money lenders	6,050.00	70.00	6,120.00
Signs, signboards, and billboards	239.66	1.25	240.91
Banks and bankers	3,099.15		3,099.15
Insurance companies	1,744.60		1,744.60
Registered dealers in prohibited drugs	248.33	10.50	258.83
Weights and measures	4,864.70	2,875.70	7,740.40

Statement of internal-revenue collections in each province, etc.—Ctd.

ILOILO—Continued.

Item.	Taxes.	Fines and penalties.	Total.
Cedulas:			
Class B. Delinquent at P2	102.00	102.00	204.00
F. Regular with road and bridge tax at P2	206,960.00		206,960.00
G. Delinquent with road and bridge tax at P4	8,508.00	8,508.00	17,016.00
H. Special with road and bridge tax at P2	772.00		772.00
K. Delinquent road and bridge tax at P2	1.00	1.00	2.00
M. Delinquent from May 1 to June 30, at P3	3,730.00	1,865.00	5,595.00
Franchise taxes	7,584.30		7,584.30
Income tax	109,472.02	447.03	109,919.05
Documentary stamp tax	19,312.46	60.00	19,372.46
Inheritance tax	181.14		181.14
Revenue from public forest:			
First group timber	1,254.41	114.47	1,368.88
Second group timber	723.14	39.51	762.65
Third group timber	1,352.61	60.27	1,412.98
Fourth group timber	739.14	64.87	804.01
Firewood (bacauan and tañgal)	1,980.85	145.32	2,126.17
Firewood (other wood)	1,987.20	215.32	2,202.52
Minor forest products	7,807.72	533.08	8,340.80
Miscellaneous stamp collection		48.00	48.00
Service income:			
Justice of the peace fees	11,404.13	4,558.59	15,962.72
Total collections	1,326,342.61	27,713.71	1,354,056.32

Statement of internal-revenue collections in each province, etc.—Ctd.

ISABELA.

Item.	Taxes.	Fines and penalties.	Total.
License, business, and occupation taxes:			
Retail liquor dealers	P624.00	P10.00	P634.00
Retail "vino" dealers	6,275.00	348.50	6,623.60
Wholesale liquor dealers	2,715.00	55.00	2,770.00
Retail dealers in fermented liquors	650.00	15.00	665.00
Retail dealers in tuba, basi, and tapuy	42.50	5.00	47.50
Wholesale dealers in fermented liquors	30.00	100.00	130.00
Dealers in manufactured tobacco	542.00	75.00	617.00
Wholesale peddlers of alcoholic and tobacco products	1,200.00	10.00	1,210.00
Retail peddlers of alcoholic and tobacco products	1,346.50	21.00	1,367.50
Retail leaf tobacco dealers	30.00		30.00
Repackers of wines and distilled spirits	50.00		50.00
Merchants and manufacturers	54,631.21	1,441.58	56,072.79
Printers, publishers, litographers	12.16		12.16
Common carriers	123.53	50.00	173.53
Contractors, warehousemen, and others	437.16	45.00	482.16
Peddlers of merchandise	14,597.83	1,188.85	15,786.68
Commercial brokers	220.00		220.00
Theaters, cinematographs, and concert halls	50.00		50.00
Billiard rooms	132.50		132.50
Lawyers medical practitioners, architects land-surveyors, engineers, and public accountants	700.00	10.00	710.00
Pharmacists and farriers	50.00		50.00
Cockpits	30,554.50	40.00	30,594.50
Cockfights	3,900.00	205.25	4,105.25
Opticians, and dental surgeons	120.00	20.00	140.00
Midwives, cirujanos ministrantes in medicine, and dentistry	25.00		25.00
Procuradores judiciales, agentes de negocios, insurance agents, and subagents	380.00	10.00	390.00
Photographers, engravers, and professional appraisers or connoisseurs of tobacco, etc.	510.00		510.00
Money lenders	100.00	20.00	120.00
Signs, signboards, and billboards	1.00		1.00
Registered dealers in prohibited drugs	12.00	5.00	17.00
Weights and measures	1,063.00	814.00	1,877.00
Cedulas:			
Class B. Delinquent at P2	26.00	26.00	52.00
F. Regular with road and bridge tax at P2	58,848.00		58,848.00
G. Delinquent with road and bridge tax at P4	3,126.00	3,126.00	6,252.00
H. Special with road and bridge tax at P2	42.00		42.00
I. Road and bridge tax at P1	3.00		3.00
M. Delinquent from May 1 to June 30, at P3	510.00	255.00	765.00
Income tax	1,158.53	32.74	1,191.27
Documentary stamp tax	1,853.86		1,853.86
Revenue from public forest:			
First group timber	5,734.38	2,648.84	8,383.22
Second group timber	1,821.10	432.53	2,253.63
Third group timber	1,008.15	130.44	1,138.59
Fourth group timber	338.97	302.57	641.54
Firewood (bacaun and tañgal)	39.56	6.78	46.34
Firewood (other wood)	147.03	18.06	165.09
Minor forest products	132.66	.06	132.72
Miscellaneous stamp collection		27.12	27.12
Service income:			
Justice of the peace fees	4,624.70	2,069.06	6,693.76
Total collections	200,538.83	13,564.38	214,103.21

Statement of internal-revenue collections in each province, etc.—Ctd.

LAGUNA.

Item.	Taxes.	Fines and penalties.	Total.
Excise tax:			
Domestic—			
Distilled spirits	P39,025.30		P39,025.30
Manufactured tobacco	1,285.08	P20.00	1,305.08
License, business, and occupation taxes:			
Distillers	2,350.00	275.00	2,625.00
Retail liquor dealers	468.00	80.00	548.00
Retail "vino" dealers	6,814.00	177.00	6,991.00
Wholesale liquor dealers	1,785.00	270.00	2,055.00
Retail dealers in fermented liquors	1,990.00	90.00	2,080.00
Retail dealers in tuba, basi, and tapuy	37.50		37.50
Wholesale dealers in fermented liquors	240.00	75.00	315.00
Dealers in manufactured tobacco	14,838.00	547.50	15,385.50
Manufacturers of chewing and smoking tobacco	15.00		15.00
Wholesale peddlers of alcoholic and tobacco products	100.00		100.00
Retail peddlers of alcoholic and tobacco products	384.00		384.00
Retail leaf tobacco dealers	130.00	100.00	230.00
Repackers of wines and distilled spirits	100.00		100.00
Merchants and manufacturers	154,752.06	2,099.22	156,851.28
Printers, publishers, and litographers	28.23	5.00	33.23
Common carriers	2,343.65	291.93	2,635.58
Contractors, warehousemen, and others	3,666.97	196.57	3,863.54
Peddlers of merchandise	39,497.39	818.47	40,315.86
Real-estate brokers	320.00		320.00
Pawnbrokers	100.00		100.00
Theaters, cinematographs, and concert halls	1,120.00	25.00	1,145.00
Circus	50.00		50.00
Billiard rooms	657.50	10.63	668.13
Lawyers, medical practitioners, architects land-surveyors, engineers, and public accountants	2,850.00	34.39	2,884.39
Chiropodists, manicurists, tattooers, and masseurs	50.00		50.00
Pharmacists and farriers	1,370.00	15.00	1,385.00
Cockpits	20,086.50		20,086.50
Cockfights	5,339.00	31.50	5,370.50
Opticians and dental surgeons	730.00	15.00	745.00
Midwives, cirujanos ministrantes in medicine, and dentistry	210.00	8.62	218.62
Procuradores judiciales, agentes de negocios, insurance agents, and subagents	460.00		460.00
Photographers, engravers, and professional appraisers or connoisseurs of tobacco, etc.	410.00		410.00
Signs, signboards, and billboards	80.00	35.00	115.00
Registered dealers in prohibited drugs	583.67	5.00	588.67
Weights and measures	2,767.35	1,805.20	4,572.55
Cedulas:			
Class B. Delinquent at P2	60.00	60.00	120.00
F. Regular with road and bridge tax at P2	93,462.00		93,462.00
G. Delinquent with road and bridge tax at P4	4,800.00	4,800.00	9,600.00
H. Special with road and bridge tax at P2	382.00		382.00
K. Delinquent road and bridge tax at P2	1.00	1.00	2.00
M. Delinquent from May 1 to June 30, at P3	1,598.00	799.00	2,397.00
Franchise taxes	249.04		249.04
Income tax	11,743.04	561.63	12,304.67
Documentary stamp tax	8,353.88	60.00	8,413.88
Inheritance tax	1,880.64	10.00	1,890.64
Revenue from public forest:			
First group timber	133.01	39.74	172.75
Second group timber	825.36	75.55	900.91
Third group timber	1,577.91	208.34	1,786.25
Fourth group timber	1,037.42	229.71	1,267.13
Firewood (bacauan and tañgal)	1.42	2.92	4.34
Firewood (other wood)	914.10	121.59	1,035.69
Minor forest products	1,168.49	118.82	1,287.31
Service income:			
Justice of the peace fees	6,901.10	5,267.49	12,168.59
Total collections	442,122.61	19,386.82	461,509.43

Statement of internal-revenue collections in each province, etc.—Ctd.

LANAO.

Item.	Taxes.	Fines and penalties.	Total.
License, business, and occupation taxes:			
Retail liquor dealers	P168.00		P168.00
Retail "vino" dealers	30.00		30.00
Wholesale liquor dealers	315.00		315.00
Retail dealers in fermented liquors	80.00		80.00
Retail dealers in tuba, basi, and tapuy	397.50	P10.00	407.50
Wholesale dealers in fermented liquors	60.00		60.00
Dealers in manufactured tobacco	516.00	20.00	536.00
Retail peddlers of alcoholic and tobacco products	4.00		4.00
Retail leaf tobacco dealers	945.00	5.00	950.00
Merchants and manufacturers	17,339.13	95.66	17,434.79
Printers, publishers and lithographers	4.00		4.00
Common carriers	850.31	8.43	858.74
Contractors, warehousemen, and others	344.93	6.30	351.23
Peddlers of merchandise	1,097.85	51.26	1,149.11
Theaters, cinematographs, and concert halls	110.00	5.00	115.00
Billiard rooms	87.50	.25	87.75
Lawyers, medical practitioners, architects, land-surveyors, engineers, and public accountants	125.00		125.00
Cockpits	610.00		610.00
Cockfights	160.25		160.25
Opticians and dental surgeons	20.00		20.00
Procuradores judiciales, agentes de negocios, insurance agents, and subagents	10.00		10.00
Photographers, engravers, and professional appraisers or connoisseurs of tobacco, etc.	150.00		150.00
Weights and measures	177.50	82.00	259.50
Cedulas:			
Class B. Delinquent at P2	13.00	13.00	26.00
F. Regular with road and bridge tax at P2	35,126.00		35,126.00
G. Delinquent with road and bridge tax at P4	4,238.00	4,238.00	8,476.00
H. Special with road and bridge tax at P2	320.00		320.00
Income tax	171.14		171.14
Documentary stamp tax	1,282.84	15.00	1,297.84
Revenue from public forest:			
First group timber	29.43	23.08	52.51
Second group timber	58.09	25.22	83.31
Third group timber	93.09	21.97	115.06
Fourth group timber	85.06	35.21	120.27
Firewood (bacauan and tañgal)	1.00	1.00	2.00
Firewood (other wood)	23.98	3.00	26.98
Minor forest products	112.34	43.24	155.58
Service income:			
Justice of the peace fees	639.00	3,858.41	4,497.41
Total collections	65,795.04	8,561.03	74,356.07

Statement of internal-revenue collections in each province, etc.—Ctd.

LA UNION.

Item.	Taxes.	Fines and penalties.	Total.
License, business, and occupation taxes:			
Retail liquors dealers	P156.00		P156.00
Retail "vino" dealers	2,456.00	P246.00	2,702.00
Wholesale liquor dealers	1,080.00		1,080.00
Retail dealers in fermented liquors	335.00		335.00
Retail dealers in tuba, basi, and tapuy	1,062.50	32.52	1,095.02
Dealers in manufactured tobacco	964.00	321.00	1,285.00
Wholesale peddlers of alcoholic and tobacco products	20.00		20.00
Retail peddlers of alcoholic and tobacco products	108.00		108.00
Retail leaf tobacco dealers	425.00		425.00
Repackers of wines and distilled spirits	50.00	50.00	100.00
Merchants and manufacturers	24,888.86	1,104.32	25,993.18
Printers, publishers, and lithographers	40.42	5.02	45.44
Common carriers	564.41	99.63	664.04
Contractors, warehousemen, and others	568.06	101.05	669.11
Peddlers of merchandise	4,826.66	437.80	5,264.46
Theaters, cinematographs, and concert halls	100.00		100.00
Billiard rooms	32.50		32.50
Lawyers, medical practitioners, architects, land-surveyors, engineers, and public accountants	887.50	30.04	917.54
Pharmacists and farriers	360.00	17.50	377.50
Cockpits	4,727.00		4,727.00
Cockfights	1,644.75	20.00	1,664.75
Opticians and dental surgeons	10.00		10.00
Midwives, cirujanos ministrantes in medicine, and dentistry	10.00		10.00
Procuradores judiciales, agentes de negocios, insurance agents, and subagents	150.00		150.00
Photographers, engravers, and professional appraisers or connoisseurs of tobacco, etc.	260.00		260.00
Signs, signboards, and billboards	7.75	.17	7.92
Registered dealers in prohibited drugs	23.50		23.50
Pearl fisheries	10.00		10.00
Weights and measures	1,879.40	740.80	2,619.70
Cedulas:			
Class F. Regular with road and bridge tax at P2	65,362.00		65,362.00
G. Delinquent with road and bridge tax at P4	1,304.00	1,304.00	2,608.00
H. Special with road and bridge tax at P2	218.00		218.00
I. Road and bridge tax at P1	23.00		23.00
K. Delinquent road and bridge tax at P2	11.00	11.00	22.00
M. Delinquent from May 1 to June 30, at P3	982.00	491.00	1,473.00
N. Delinquent from May 1 to June 30, at P1.50	1.00	.50	1.50
Income tax	108.40		108.40
Documentary stamp tax	2,166.94		2,166.94
Revenue from public forest:			
First group timber	189.61	78.17	267.78
Second group timber	127.03	35.53	162.56
Third group timber	77.74	13.72	91.46
Fourth group timber	13.48	3.34	16.82
Firewood (bacauan and tañgal)	0.16	0.16	0.32
Firewood (other wood)	0.69	0.99	1.68
Minor forest products	159.07	64.86	223.93
Miscellaneous stamp collection		10.00	10.00
Service income:			
Justice of the peace fees	3,203.65	999.69	4,203.34
Total collections	121,595.08	6,218.31	127,813.39

Statement of internal-revenue collections in each province, etc.—Ctd.

LEYTE.

Item.	Taxes.	Fines and penalties.	Total.
Excise tax:			
Imported—			
Playing cards	P2.70		P2.70
License, business, and occupation taxes:			
Retail liquor dealers	2,232.00	P15.00	2,247.00
Retail "vino" dealers	15,668.00	388.00	16,056.00
Wholesale liquor dealers	8,710.00	105.00	8,815.00
Retail dealers in fermented liquors	3,275.00		3,275.00
Retail dealers in tuba, basi, and tapuy	54,440.50	920.51	55,361.01
Wholesale dealers in fermented liquors	1,885.00		1,885.00
Dealers in manufactured tobacco	10,930.00	292.00	11,222.00
Wholesale peddlers of alcoholic and tobacco products	400.00	10.00	410.00
Retail peddlers of alcoholic and tobacco products	416.00	35.00	451.00
Retail leaf tobacco dealers	24,580.00	368.25	24,948.25
Merchants and manufacturers	447,058.24	4,640.29	451,698.53
Common carriers	8,184.89	71.43	8,256.32
Contractors, warehousemen, and others	3,251.28	109.12	3,360.40
Peddlers of merchandise	15,162.48	1,191.31	16,353.79
Commercial brokers	4,933.57	20.00	4,953.57
Theaters, cinematographs, and concert halls	650.00		650.00
Circuses	100.00		100.00
Billiard rooms	2,227.50	68.00	2,295.50
Lawyers, medical practitioners, architects, land-surveyors, engineers, and public accountants	1,337.00	68.76	1,405.76
Pharmacists and farriers	75.00		75.00
Cockpits	44,444.00	132.50	44,576.50
Cockfights	8,913.50	145.25	9,058.75
Opticians and dental surgeons	160.00		160.00
Midwives, cirujanos ministrantes in medicine, and dentistry	32.50	5.00	37.50
Procuradores judiciales, agentes de negocios, insurance agents, and subagents	710.00	35.00	745.00
Photographers, engravers, and professional appraisers or connoisseurs of tobacco, etc.	1,170.00	37.50	1,207.50
Signs, signboards, and billboards	47.88	3.45	51.33
Mines	576.31		576.31
Registered dealers in prohibited drugs	56.00	2.00	58.00
Weights and measures	11,324.40	3,853.70	15,178.10
Cedulas:			
Class B. Delinquent at P2	380.00	380.00	760.00
F. Regular with road and bridge tax at P2	235,460.00		235,460.00
G. Delinquent with road and bridge tax at P4	19,310.00	19,310.00	38,620.00
H. Special with road and bridge tax at P2	210.00		210.00
M. Delinquent from May 1 to June 30, at P3	8,978.00	4,489.00	13,467.00
Income tax	10,337.83	48.64	10,386.47
Documentary stamp tax	4,623.18		4,623.18
Revenue from public forest:			
First group timber	3,277.54	1,193.17	4,470.71
Second group timber	1,052.27	273.15	1,325.42
Third group timber	2,968.31	633.27	3,601.58
Fourth group timber	2,324.16	838.52	3,162.68
Firewood (bacaan and tañgal)	1,329.73	121.89	1,451.62
Firewood (other wood)	35.97	17.04	53.01
Minor forest products	2,047.91	900.82	2,948.73
Miscellaneous stamp collection		39.26	39.26
Service income:			
Justice of the peace fees	22,497.43	4,357.58	26,855.01
Total collections	987,786.08	45,119.41	1,032,905.49

Statement of internal-revenue collections in each province, etc.—Ctd.

MANILA.

Item.	Taxes.	Fines and penalties.	Total.
Excise tax:			
Domestic—			
Distilled spirits	P3,474,720.30	P80.00	P3,474,800.30
Fermented liquors	216,310.00		216,310.00
Manufactured tobacco	368,671.26	40.00	368,711.26
Cigars	266,761.18	450.00	267,211.18
Cigarettes	5,878,942.26	80.00	5,879,022.26
Matches	40,986.93	35.00	41,021.93
Wines and imitations	171,997.56		171,997.56
Playing cards	154.80		154.80
Cinematographic films	2,283.51	150.00	2,433.51
Coal and coke	7,600.00		7,600.00
Imported—			
Distilled spirits	212,109.95		212,109.95
Fermented liquors	4,519.97		4,519.97
Manufactured tobacco	161,561.39		161,561.39
Cigars	5.20		5.20
Cigarettes	126,262.90		126,262.90
Matches	372,199.44		372,199.44
Wines and imitation	69,892.90		69,892.90
Skimmed milk	222.40		222.40
Playing cards	228,324.94		228,324.94
Cinematographic films	22,333.08		22,333.08
Kerosene or petroleum	532,623.83		532,623.83
Naphtha, gasoline, and all lighter products of distillation	524,293.82	25.00	524,318.82
Lubricating oils	112,080.99		112,080.99
Coal and coke	51,592.63		51,592.63
License, business, and occupation taxes:			
Brewers	400.00	12.50	412.50
Distillers	600.00	65.00	665.00
Rectifiers	3,050.00	25.00	3,075.00
Retail liquor dealers	7,008.00	294.00	7,302.00
Retail "vino" dealers	10,144.00	502.50	10,646.50
Wholesale liquor dealers	11,950.00	815.00	12,765.00
Retail dealers in fermented liquors	2,655.00	115.00	2,770.00
Retail dealers in tuba, basi, and tapuy	375.00	10.00	385.00
Wholesale dealers in fermented liquors	2,205.00	210.00	2,415.00
Dealers in manufactured tobacco	17,476.00	2,070.00	19,546.00
Manufacturers of chewing and smoking tobacco	480.00	15.00	495.00
Manufacturers of cigars and cigarettes	1,050.00	160.00	1,210.00
Wholesale peddlers of alcoholic and tobacco products	1,160.00		1,160.00
Retail peddlers of alcoholic and tobacco products	144.00	46.00	190.00
Retail leaf tobacco dealers	90.00	50.00	140.00
Repackers of wine and distilled spirits	1,500.00		1,500.00
Merchants and manufacturers	7,417,198.97	24,473.17	7,441,672.14
Printers, publishers, and lithographers	26,287.08	282.47	26,569.55
Common carriers	46,812.56	2,632.40	49,444.96
Contractors, warehousemen, and others	183,352.87	1,749.00	185,101.87
Peddlers of merchandise	25,615.54	1,023.01	26,638.55
Commercial brokers	92,549.92	571.78	93,121.70
Stockbrokers	10,047.60	96.72	10,144.32
Real-estate brokers	9,010.08	157.84	9,167.92
Customs and immigration brokers	1,740.00	50.00	1,790.00
Pawnbrokers	16,200.00	50.00	16,250.00
Theaters, cinematographs, and concert halls	6,200.00	20.00	6,220.00
Circuses	50.00		50.00
Billiard rooms	855.00	79.50	934.50
Lawyers, medical practitioners, architects, land-surveyors, engineers, and public accountants	27,487.50	902.41	28,389.91
Chiropodists, manicurists, tattooers, and masseurs	635.00	75.00	710.00
Pharmacists and farriers	4,665.00	206.00	4,871.00
Race tracks	9,000.00		9,000.00
Opticians and dental surgeons	4,710.00	165.00	4,875.00
Midwives, cirujanos ministrantes in medicine, and dentistry	217.50	2.50	220.00
Procuradores judiciales, agentes de negocios, insurance agents, and subagents	7,920.00	413.00	8,333.00
Photographers, engravers, and professional appraisers or connoisseurs of tobacco, etc.	2,290.00	100.00	2,390.00
Veterinarians and vehicles and bicycles repair shops	100.00		100.00
Money lenders	9,000.00	25.00	9,025.00

Statement of internal-revenue collections in each province, etc.—Ctd.

MANILA—Continued.

Item.	Taxes.	Fines and penalties.	Total.
License, business, and occupation taxes—Ctd.			
Signs, signboards, and billboards	1,225.83	85.50	1,311.33
Banks and bankers	1,840,841.39		1,840,841.39
Insurance companies	92,550.15	853.90	92,904.05
Mines	20,011.67		20,011.67
Registered dealers in prohibited drugs	4,000.64	412.00	4,412.64
Sponge fisheries	5.00		5.00
Pearl fisheries	85.00		85.00
Weights and measures	6,415.60	11,322.20	17,737.80
Cedulas:			
Class B. Delinquent at ₱2	145.00	145.00	290.00
F. Regular with road and bridge tax at ₱2	171,898.00		171,898.00
G. Delinquent with road and bridge tax at ₱4	21,708.00	21,708.00	43,416.00
H. Special with road and bridge tax at ₱2	6,454.00		6,454.00
I. Road and bridge tax at ₱1	2.00		2.00
M. Delinquent from May 1 to June 30, at ₱3	4,882.00	2,441.00	7,323.00
N. Delinquent road and bridge tax sold in May and June at ₱1.50	3.00	1.50	4.50
Franchise taxes	312,753.41		312,753.41
Income tax	3,044,196.33	4,162.86	3,048,359.29
Documentary stamp tax	328,619.94	835.00	329,454.94
Inheritance tax	256,485.69	50.00	256,535.69
Incidental revenue:			
U. S. internal revenue collected in the Philippines	2,404,090.04		2,404,090.04
Revenue from public forest:			
First group timber	73,759.01	2,465.44	76,224.45
Second group timber	14,448.53	109.93	14,558.46
Third group timber	94,525.99	74.72	94,600.71
Fourth group timber	53,377.93	82.59	53,460.52
Firewood (bacaúan and tañgal)	1,365.62	73.86	1,439.48
Firewood (other wood)	2,552.90	371.06	2,923.96
Minor forest products	8,811.11	715.27	9,526.38
Lease of land	104.50		104.50
Miscellaneous stamp collection		100.21	100.21
Service income:			
Justice of the peace fees	5,361.60		5,361.60
Total stamp and cedula collections	29,579,362.74	83,834.94	29,663,197.68
Other collections:			
Mining fees	1,230.76		1,230.76
Tobacco inspection fees	179,051.69		179,051.69
City of Manila taxes, charges, etc.	7,698,076.11		7,698,076.11
Grand total	37,457,721.30	83,834.94	37,541,556.24

* ₱2,349,383.60 of this amount accrue to the Insular Government as proceeds of rice sales.

Statement of internal-revenue collections in each province, etc.—Ctd.

MINDORO.

Item.	Taxes.	Fines and penalties.	Total.
License, business, and occupation taxes:			
Retail "vino," dealers	P1,954.00	P145.50	P2,099.50
Wholesale liquor dealers	405.00	100.00	505.00
Retail dealers in fermented liquors	435.00	5.00	440.00
Retail dealers in tuba, basi, and tapuy	1,180.00	30.50	1,210.50
Wholesale dealers in fermented liquors	90.00		90.00
Dealers in manufactured tobacco	4,152.00	161.50	4,313.50
Retail peddlers of alcoholic and tobacco products	72.00		72.00
Retail leaf tobacco dealers	175.00	5.00	180.00
Merchants and manufacturers	29,430.82	722.40	30,213.22
Common carriers	312.45	37.06	349.51
Contractors, warehousemen, and others	380.85	25.56	406.41
Peddlers of merchandise	7,581.12	658.61	8,239.73
Theaters, cinematographs, and concert halls	50.00		50.00
Billiard rooms	92.50	40.00	132.50
Lawyers, medical practitioners, architects, land-surveyors, engineers, and public accountants	187.50	10.00	197.50
Pharmacists and farriers	20.00	5.00	25.00
Cockpits	6,300.50		6,300.50
Cockfights	940.08	40.00	980.08
Opticians and dental surgeons	20.00		20.00
Midwives, cirujanos ministrantes in medicine, and dentistry	17.50		17.50
Procuradores judiciales, agente de negocios, insurance agents and subagents	30.00		30.00
Photographers, engravers, and professional appraisers or connoisseurs of tobacco, etc.	200.00		200.00
Registered dealers in prohibited drugs	4.00		4.00
Pearl fisheries	40.00		40.00
Weights and measures	668.30	722.00	1,390.30
Cedulas:			
Class B. Delinquent at P2	9.00	9.00	18.00
F. Regular with road and bridge tax at P2	27,872.00		27,872.00
G. Delinquent with road and bridge tax at P4	1,908.00	1,908.00	3,816.00
H. Special with road and bridge tax at P2	46.00		46.00
M. Delinquent from May 1 to June 30, at P3	1,114.00	557.00	1,671.00
Income tax	380.03	5.38	385.41
Documentary stamp tax	1,097.39		1,097.39
Inheritance tax	247.05		247.05
Revenue from public forest:			
First group timber	4,162.45	404.29	4,566.74
Second group timber	2,360.55	278.53	2,639.08
Third group timber	676.55	70.23	746.78
Fourth group timber	982.45	165.91	1,148.36
Firewood (bacauan and tañgal)	796.65	73.66	870.31
Firewood (other wood)	830.33	85.33	915.66
Minor forest products	3,754.45	413.61	4,168.06
Miscellaneous stamp collections		2.16	2.16
Service income:			
Justice of the peace fees	2,263.99	1,315.09	3,579.08
Total collections	103,239.51	8,056.32	111,295.83

Statement of internal-revenue collections in each province, etc.—Ctd.

MISAMIS.

Item.	Taxes.	Fines and penalties.	Total.
Excise tax:			
Imported—			
Cinematographic films	P234.90	P10.00	P244.90
License, business, and occupation taxes:			
Retail liquor dealers	1,459.00	13.00	1,472.00
Retail "vino" dealers	5,870.00	265.50	6,135.50
Wholesale liquor dealers	2,610.00	240.00	2,850.00
Retail dealers in fermented liquors	810.00		810.00
Retail dealers in tuba, basi, and tapuy	16,520.00	226.33	16,746.33
Wholesale dealers in fermented liquors	135.00		135.00
Dealers in manufactured tobacco	5,672.00	282.50	5,954.50
Manufacturers of chewing and smoking tobacco	10.00		10.00
Manufacturers of cigars and cigarettes	5.00		5.00
Wholesale peddlers of alcoholic and tobacco products	200.00		200.00
Retail peddlers of alcoholic and tobacco products	226.00		226.00
Retail leaf tobacco dealers	13,060.00	46.25	13,106.25
Merchants and manufacturers	180,137.08	2,292.52	182,429.60
Printers, publishers, and lithographers	16.09		16.09
Common carriers	1,645.45	44.58	1,690.03
Contractors, warehousemen, and others	744.99	55.19	800.18
Peddlers of merchandise	6,363.34	337.90	6,701.24
Commercial brokers	120.00		120.00
Stockbrokers	40.00		40.00
Real-estate brokers	1,090.00	50.00	1,140.00
Pawn brokers	300.00		300.00
Theaters, cinematographs, and concert halls	240.00	10.00	250.00
Circuses	50.00		50.00
Billiard rooms	2,315.50	22.54	2,338.04
Lawyers, medical practitioners, architects, land-surveyors, engineers, and public accountants	425.00	30.00	455.00
Pharmacists and farriers	65.00		65.00
Cockpits	25,584.25	67.50	25,651.75
Cockfights	4,799.50	93.00	4,892.50
Opticians and dental surgeons	60.00	10.00	70.00
Midwives, cirujanos ministrantes in medicine, and dentistry	7.50		7.50
Procuradores judiciales, agentes de negocios, insurance agents, and subagents	260.00		260.00
Photographers, engravers, and professional appraisers or connoisseurs of tobacco, etc.	760.00	10.00	770.00
Sign, signboards, and billboards	21.25	10.00	31.25
Registered dealers in prohibited drugs	14.83	13.00	27.83
Pearl fisheries	10.00		10.00
Weights and measures	2,387.60	2,889.50	5,277.10
Cedulas:			
Class B. Delinquent at P2	274.00	274.00	548.00
F. Regular with road and bridge tax at P2	84,076.00		84,076.00
G. Delinquent with road and bridge tax at P4	11,656.00	11,656.00	23,312.00
H. Special with road and bridge tax at P2	114.00		114.00
K. Delinquent road and bridge tax at P2	11.00	11.00	22.00
M. Delinquent from May 1 to June 30, at P3	2,526.00	1,263.00	3,789.00
Income tax	3,389.21	171.77	3,560.98
Documentary stamp tax	4,149.92	810.00	4,959.92
Revenue from public forest:			
First group timber	807.72	417.99	1,225.71
Second group timber	701.68	186.49	888.17
Third group timber	1,139.57	234.11	1,373.68
Fourth group timber	658.86	158.48	817.34
Firewood (bacauan and tañgal)	51.10	9.08	60.18
Firewood (other wood)	25.82	27.30	53.12
Minor forest products	716.43	325.81	1,042.24
Service income:			
Justice of the peace fees	7,554.32	2,874.27	10,428.59
Total collections	392,120.91	25,438.61	417,559.52

Statement of internal-revenue collections in each province, etc.—Ctd.

MOUNTAIN.

Item.	Taxes.	Fines and penalties.	Total.
License, business, and occupation taxes:			
Retail liquor dealers	P324.00		P324.00
Retail "vino" dealers	140.00	P15.00	155.00
Wholesale liquor dealers	244.00		244.00
Retail dealers in fermented liquors	170.00	10.00	180.00
Retail dealers in tuba, basi, and tapuy	240.00		240.00
Wholesale dealers in fermented liquors	60.00		60.00
Dealers in manufacturers tobacco	532.00	90.00	622.00
Retail leaf tobacco dealers	10.00		10.00
Merchants and manufacturers	14,444.85	669.65	15,114.50
Printers, publishers, and litographers	27.48	5.00	32.48
Common carriers	1,135.69	35.00	1,170.69
Contractors, warehousemen, and others	2,527.31	30.00	2,557.31
Peddlers of merchandise	1,045.65	117.16	1,162.81
Merchandise brokers	80.00		80.00
Theaters, cinematographs, and concert halls	155.00		155.00
Billiard rooms	132.50	5.00	137.50
Lawyers, medical practitioners, architects, land-surveyors, engineers, and public accountants	125.00	5.00	130.00
Pharmacists and farriers	120.00		120.00
Cockpits	180.00		180.00
Cockfights	39.00		39.00
Opticians and dental surgeons	30.00		30.00
Procuradores judiciales, agentes de negocios, insurance agents, and subagents	50.00		50.00
Photographers, engravers, and professional appraisers or connoisseurs of tobacco, etc.	150.00		150.00
Sign, signboards, and billboards	26.75		26.75
Mines	205.58		205.58
Registered dealers in prohibited drugs	6.50	.50	7.00
Weights and measures	195.20	582.50	777.70
Cedulas:			
Class A. Regular at P1	40,406.00		40,406.00
B. Delinquent at P2	7,345.00	7,345.00	14,690.00
D. Special at P1	289.00		289.00
F. Regular with road and bridge tax at P2	4,780.00		4,780.00
G. Delinquent with road and bridge tax at P4	86.00	86.00	172.00
H. Special with road and bridge tax at P2	22.00		22.00
I. Road and bridge tax at P1	1.00		1.00
K. Delinquent road and bridge tax at P2	2.00	2.00	4.00
L. Delinquent from May 1 to June 30, at P1.50	1,992.00	996.00	2,988.00
M. Delinquent from May 1 to June 30, at P3	20.00	10.00	30.00
Income tax	470.30	5.00	475.30
Documentary stamp tax	885.94		885.94
Revenue from public forest:			
First group timber	1,106.67	215.08	1,321.75
Second group timber	402.30	42.53	444.83
Third group timber	6,511.83	53.62	6,565.45
Fourth group timber	928.47	9.65	938.12
Firewood (bacauan and tañgal)	16.13	2.46	18.59
Firewood (other wood)	1,330.79	236.42	1,567.21
Minor forest products	638.80	15.96	654.76
Miscellaneous stamp collection		2.40	2.40
Service income:			
Justice of the peace fees	1,082.60	2,442.80	3,525.40
Total collections	90,713.34	13,029.73	103,743.07

Statement of internal-revenue collections in each province, etc.—Ctd.

NEGROS OCCIDENTAL.

Item.	Taxes.	Fines and penalties.	Total.
Excise tax:			
Domestic—			
Distilled spirits	P4,224.00	P54.00	P4,278.00
Coal and coke	3,000.00		3,000.00
License, business, and occupation taxes:			
Brewers	300.00		300.00
Distillers	200.00	50.00	250.00
Retail liquor dealers	1,648.00	59.00	1,707.00
Retail "vino" dealers	3,448.00	200.50	3,648.50
Wholesale liquor dealers	2,132.00	230.00	2,362.00
Retail dealers in fermented liquors	1,789.00	15.00	1,804.00
Retail dealers in tuba, basi, and tapuy	17,510.40	663.15	18,173.55
Wholesale dealers in fermented liquors	2,880.00	215.00	3,095.00
Dealers in manufactured tobacco	3,828.00	630.50	4,458.50
Manufacturers of smoking and chewing tobacco	10.00		10.00
Retail peddlers of alcoholic and tobacco products	68.00		68.00
Retail leaf tobacco dealers	11,095.00	130.75	11,225.75
Merchants and manufacturers	110,087.84	1,875.84	111,963.68
Printers, publishers, and lithographers	31.85	.37	32.22
Common carriers	1,753.80	222.49	1,976.29
Contractors, warehousemen, and others	2,116.50	62.64	2,179.14
Peddlers of merchandise	7,823.86	622.78	8,446.64
Commercial brokers	80.00		80.00
Stock brokers	40.00		40.00
Real-estate brokers	80.00		80.00
Theaters, cinematographs, and concert halls	1,110.00		1,110.00
Circuses	62.50		62.50
Billiard rooms	918.00	27.50	945.50
Lawyers, medical practitioners, architects, land-surveyors, engineers, and public accountants	1,862.50	64.38	1,926.88
Chiropradists, manicurists, tattooers and masseurs	35.00		35.00
Pharmacists and farriers	105.00	17.50	122.50
Cockpits	17,600.50	15.00	17,615.50
Cockfights	3,821.90	181.88	4,003.78
Opticians and dental surgeons	270.00	13.00	283.00
Midwives, cirujanos ministrantes in medicine, and dentistry	15.00		15.00
Procuradores judiciales, agentes de negocios, insurance agents, and subagents	380.00	12.50	392.50
Photographers, engravers, and professional appraisers or connoisseurs of tobacco, etc.	380.00	10.00	390.00
Money lenders	2,200.00	25.00	2,225.00
Sign, signboards, and billboards	106.25	10.25	116.50
Mines	43.65		43.65
Pearl fisheries	120.00		120.00
Registered dealers in prohibited drugs	91.01	5.00	96.01
Weights and measures	3,267.68	2,323.50	5,591.18
Cedulas:			
Class B. Delinquent at P2	3.00	3.00	6.00
F. Regular with road and bridge tax at P2	149,724.00		149,724.00
G. Delinquent with road and bridge tax at P4	4,968.00	4,968.00	9,936.00
H. Special with road and bridge tax at P2	360.00		360.00
M. Delinquent from May 1 to June 30, at P3	3,422.00	1,711.00	5,133.00
Income tax	15,044.85	180.88	15,225.73
Documentary stamp tax	7,866.41		7,866.41
Inheritance tax	134.84	10.00	144.84
Revenue from public forest:			
First group timber	8,365.39	723.94	9,089.33
Second group timber	2,006.49	125.03	2,131.52
Third group timber	2,469.55	751.72	3,221.27
Fourth group timber	3,240.31	762.51	4,002.82
Firewood (bacauan and tañgal)	1,421.29	292.69	1,713.98
Firewood (other wood)	1,036.14	312.86	1,349.00
Minor forest products	5,619.14	478.61	6,097.75
Miscellaneous stamp collection		13.50	13.50
Service income:			
Justice of the peace fees	11,272.29	3,729.71	15,002.00
Total collections	423,488.94	21,800.98	445,289.92

Statement of internal-revenue collections in each province, etc.—Ctd.

NEGROS ORIENTAL.

Item.	Taxes.	Fines and penalties.	Total.
License, business, and occupation taxes:			
Retail liquor dealers	P264.00	P5.00	P269.00
Retail "vino" dealers	1,990.50	30.00	2,020.50
Wholesale liquor dealers	885.00	10.00	895.00
Retail dealers in fermented liquors	420.00	1.25	421.25
Retail dealers in tuba, basi, and tapuy	13,760.75	140.76	13,901.51
Wholesale dealers in fermented liquors	180.00		180.00
Dealers in manufactured tobacco	854.00	25.50	879.50
Retail peddlers of alcoholic and tobacco products	314.00		314.00
Retail leaf tobacco dealers	4,535.00	5.00	4,540.00
Merchants and manufacturers	100,526.44	1,159.02	101,685.46
Common carriers	1,056.31	96.02	1,152.33
Contractors, warehousemen, and others	645.47	44.58	690.05
Peddlers of merchandise	5,758.27	187.02	5,945.29
Stockbrokers	80.00		80.00
Theaters, cinematographs, and concert halls ..	135.00		135.00
Billiard rooms	660.00	3.38	663.38
Lawyers, medical practitioners, architects, land-surveyors, engineers, and public accountants	550.00	36.87	586.87
Chiropodists, manicurists, tattooers, and masseurs	5.00		5.00
Pharmacists and farriers	10.00		10.00
Cockpits	18,320.00	72.50	18,392.50
Cockfights	5,016.00	65.00	5,081.00
Opticians, and dental surgeons	40.00		40.00
Midwives, cirujanos ministrantes in medicine, dentistry	10.00		10.00
Procuradores judiciales, agentes de negocios, insurance agents, and subagents	60.00		60.00
Photographers, engravers, and professional appraisers or connoisseurs of tobacco, etc. ...	100.00		100.00
Signs, signboards, and billboards	15.00		15.00
Registered dealers in prohibited drugs	28.50	11.75	40.25
Weights and measures	1,594.60	1,108.00	2,702.60
Cedulas:			
Class B. Delinquent at P2	30.00	30.00	60.00
F. Regular with road and bridge tax at P2	95,426.00		95,426.00
G. Delinquent with road and bridge tax at P4	7,124.00	7,124.00	14,248.00
H. Special with road and bridge tax at P2	280.00		280.00
M. Delinquent from May 1 to June 30, at P3	2,022.00	1,011.00	3,033.00
Franchise taxes	69.19		69.19
Income tax	1,783.68		1,783.68
Documentary stamp tax	2,158.94	85.00	2,243.94
Inheritance tax	197.27		197.27
Revenue from public forest:			
First group timber	1,699.26	196.89	1,896.15
Second group timber	763.36	78.06	841.42
Third group timber	346.90	8.25	355.15
Fourth group timber	160.23	32.86	193.09
Firewood (bacauan and tañgal)	2.40	4.80	7.20
Firewood (other wood)	70.15	37.33	107.48
Minor forest products	4,573.33	260.69	4,834.02
Service income:			
Justice of the peace fees	6,146.94	1,959.44	8,106.38
Total collections	280,667.49	13,829.97	294,497.46

Statement of internal-revenue collections in each province, etc.—Ctd.

NUEVA ECIJA.

Item.	Taxes.	Fines and penalties.	Total.
License, business, and occupation taxes:			
Retail liquor dealers	P288.00	P60.00	P348.00
Retail "vino" dealers	5,650.00	607.00	6,257.00
Wholesale liquor dealers	2,505.00	445.00	2,950.00
Retail dealers in fermented liquors	1,447.50	105.00	1,552.50
Retail dealers in tuba, basi, and tapuy	65.00		65.00
Wholesale dealers in fermented liquors	120.00	25.00	145.00
Dealers in manufactured tobacco	5,854.00	279.50	6,133.50
Wholesale peddlers of alcoholic and tobacco products	20.00		20.00
Retail peddlers of alcoholic and tobacco products	312.00		312.00
Retail leaf tobacco dealers	240.00	25.00	265.00
Merchants and manufactureres	60,814.97	1,543.17	62,358.14
Printers, publishers, and litographers	5.77		5.77
Common carriers	1,279.35	86.66	1,366.01
Contractors, warehousemen, and others	3,131.99	179.76	3,311.75
Peddlers of merchandise	12,182.82	507.82	12,690.64
Commercial brokers	213.00		213.00
Real-estate brokers	240.00		240.00
Theaters, cinematographs, and concert halls	270.00	5.00	275.00
Billiard rooms	140.00	5.63	145.63
Lawyers, medical practitioners, architects, land-surveyors, engineers and public accountants	2,137.50	60.00	2,197.50
Pharmacists and farriers	295.00	10.00	305.00
Cockpits	20,265.00		20,265.00
Cockfights	4,131.75	107.31	4,239.06
Opticians and dental surgeons	440.00	20.00	460.00
Midwives, cirujanos ministrantes in medicine, and dentistry	17.50		17.50
Procuradores judiciales, agentes de negocios, insurance agents, and subagents	310.00	5.00	315.00
Photographers, engravers, and professional appraisers or connoisseurs of tobacco, etc.	250.00	20.00	270.00
Signs, signboards and billboards	43.63		43.63
Registered dealers in prohibited drugs	263.66	40.00	303.66
Weights and measures	1,749.40	1,647.70	3,397.10
Cedulas:			
Class B. Delinquent at P2	70.00	70.00	140.00
F. Regular with road and bridge tax at P2	97,524.00		97,524.00
G. Delinquent with road and bridge tax at P4	6,828.00	6,828.00	13,656.00
H. Special with road and bridge tax at P2	518.00		518.00
I. Road and bridge tax at P1	3.00		3.00
M. Delinquent from May 1 to June 30, at P3	2,030.00	1,015.00	3,045.00
Income tax	4,363.81	36.73	4,400.54
Documentary stamp tax	8,340.10		8,340.10
Revenue from public forest:			
First group timber	1,509.06	477.22	1,986.28
Second group timber	769.94	168.28	938.22
Third group timber	64.35	12.54	76.89
Fourth group timber	112.47	14.91	127.38
Firewood (other wood)	131.19	35.17	166.36
Minor forest products	2,210.94	152.68	2,363.62
Miscellaneous stamp collection		91.51	91.51
Service income:			
Justice of the peace fees	8,887.26	2,677.32	11,564.58
Total collections	258,044.96	17,363.91	275,408.87

Statement of internal-revenue collections in each province, etc.—Ctd.

NUEVA VIZCAYA.

Item.	Taxes.	Fines and penalties.	Total.
License, business, and occupation taxes:			
Retail liquor dealers	P72.00		P72.00
Retail "vino" dealers	100.00	P10.00	110.00
Retail dealers in fermented liquors.	10.00		10.00
Dealers in manufactured tobacco	52.00		52.00
Retail leaf tobacco dealers	5.00		5.00
Merchants and manufacturers	1,160.92	35.00	1,195.92
Common carriers	30.67		30.67
Contractors, warehousemen, and others	2.92		2.92
Peddlers of merchandise	828.25	41.55	869.80
Lawyers, medical practitioners, architects, land-surveyors, engineers, and public ac- countants	62.50		62.50
Cockpits	1,580.00		1,580.00
Cockfights	361.75	5.00	366.75
Procuradores judiciales, agentes de negocios, insurance agents, and subagents.	10.00		10.00
Photographers, engravers, and professional appraisers or connoisseurs of tobacco, etc.	20.00		20.00
Signs, signboards, and billboards . . . . .	.75		.75
Registered dealers in prohibited drugs.	2.00	5.00	7.00
Weights and measures	159.35	89.20	248.55
Cedulas:			
Class A. Regular at P1	5,677.00		5,677.00
B. Delinquent at P2	398.00	398.00	796.00
D. Special at P1	5.00		5.00
L. Delinquent from May 1 to June 30, at P1.50	282.00	141.00	423.00
M. Delinquent from May 1 to June 30, at P3	18.00	9.00	27.00
Income tax	35.44		35.44
Documentary stamp tax	569.04		569.04
Revenue from public forest:			
First group timber	148.58	208.56	357.14
Second group timber	9.66	7.77	17.43
Third group timber	4.54	2.64	7.18
Fourth group timber	15.60		15.60
Firewood (other wood)	23.50		23.50
Minor forest products	15.65	51.47	67.12
Miscellaneous stamp collection . . . . .		.01	.01
Service income:			
Justice of the peace fees	485.81	38.00	523.81
Total collections	12,145.93	1,042.20	13,188.13

Statement of internal-revenue collections in each province, etc.—Ctd.

PALAWAN.

Item.	Taxes.	Fines and penalties.	Total.
Excise tax:			
Imported—			
Manufactured tobacco	P51.96		P51.96
Matches	28.28		28.28
Kerosene or petroleum	33.15		33.15
License, business, and occupation taxes:			
Retail liquor dealers	48.00	100.00	148.00
Retail "vino" dealers	442.00	155.00	597.00
Retail dealers in fermented liquors	60.00		60.00
Retail dealers in tuba, basi, and tapuy	910.00	40.00	950.00
Dealers in manufactured tobacco	392.00	60.00	452.00
Manufacturers of smoking and chewing tobacco		10.00	10.00
Retail peddlers of alcoholic and tobacco products	264.00		264.00
Retail leaf tobacco dealers	555.00	10.00	565.00
Merchants and manufacturers	12,693.69	266.08	12,959.77
Peddlers of merchandise	1,034.64	78.84	1,113.48
Billiard rooms	7.50		7.50
Lawyers, medical practitioners, surveyors, architects, public accountants and engineers	50.00		50.00
Pharmacists and farriers	20.00		20.00
Cockpits	794.00	5.00	799.00
Cockfights	305.25	.31	305.56
Photographers, engravers, and professional appraisers or connoisseurs of tobacco, etc.	20.00		20.00
Pearl fisheries	60.00	105.00	165.00
Weights and measures	339.10	365.10	704.20
Cedulas:			
Class F. Regular with road and bridge tax at P2	23,732.00		23,732.00
G. Delinquent with road and bridge tax at P4	828.00	828.00	1,656.00
H. Special with road and bridge tax at P2	26.00		26.00
M. Delinquent from May 1 to June 30, at P3	728.00	364.00	1,092.00
Income tax	1,736.31		1,736.31
Documentary stamp tax	235.18		235.18
Revenue from public forest:			
First group timber	1,681.88	456.67	2,138.55
Second group timber	60.99		60.99
Third group timber	43.24		43.24
Fourth group timber	88.65	17.24	105.89
Firewood (bacauan and tañgal)	134.78		134.78
Firewood (other wood)	138.99	1.28	140.27
Minor forest products	2,948.94	265.04	3,213.98
Miscellaneous stamp collection . . . . .		.02	.02
Service income:			
Justice of the peace fees	247.05	115.96	363.01
Total collections	50,738.58	3,243.54	53,982.12

Statement of internal-revenue collections in each province, etc.—Ctd.

PAMPANGA.

Item.	Taxes.	Fines and penalties.	Total.
Excise tax:			
Domestic—			
Distilled spirits	P95,525.90		P95,525.90
Manufactured tobacco	18,531.00		18,531.00
Cigars	1,320.00		1,320.00
Cigarettes	20,352.00		20,352.00
Wines and imitations	570.00		570.00
License, business, and occupation taxes:			
Distillers	1,100.00	P25.00	1,125.00
Rectifiers	500.00		500.00
Retail liquor dealers	552.00	60.00	612.00
Retail "vino" dealers	3,400.00	105.50	3,505.50
Wholesale liquor dealers	930.00	115.00	1,045.00
Retail dealers in fermented liquors	1,786.00	20.00	1,806.00
Wholesale dealers in fermented liquors	180.00		180.00
Dealers in manufactured tobacco	12,170.00	700.00	12,870.00
Manufacturers of chewing and smoking tobacco	20.00	5.00	25.00
Manufacturers of cigars and cigarettes	20.00	10.00	30.00
Wholesale peddlers of alcoholic and tobacco products	160.00		160.00
Retail peddlers of alcoholic and tobacco products	132.00		132.00
Retail leaf tobacco dealers	40.00	20.00	60.00
Merchants and manufacturers	63,478.44	674.53	64,152.97
Printers, publishers, and litographers	28.91	5.31	34.22
Common carriers	341.08	63.10	404.18
Contractors, warehousemen, and others	2,121.29	114.91	2,236.20
Peddlers of merchandise	28,290.37	419.66	28,710.03
Commercial brokers	20.00	5.00	25.00
Real-estate brokers	180.00		180.00
Theaters, cinematographs, and concert halls	625.00		625.00
Circuses	50.00		50.00
Billiard rooms	502.50	10.00	512.50
Lawyers, medical practitioners, architects, land-surveyors, engineers, and public accountants	2,625.00	35.00	2,660.00
Chiropodists, manicurists, tattooers, and masseurs	10.00		10.00
Pharmacists and farriers	755.00	8.00	763.00
Cockpits	10,336.50	20.00	10,356.50
Cockfights	2,337.25	32.00	2,369.25
Opticians, and dental surgeons	735.00	25.00	760.00
Midwives, cirujanos ministrantes in medicine, and dentistry	40.00		40.00
Procuradores judiciales, agentes de negocios, insurance agents, and subagents	90.00	5.00	95.00
Photographers, engravers, and professional appraisers or connoisseurs of tobacco, etc.	370.00		370.00
Money lenders	400.00	5.00	405.00
Signs, signboards, and billboards	21.25		21.25
Registered dealers in prohibited drugs	634.83	18.00	652.83
Weights and measures	2,225.90	1,767.90	3,993.80
Cedulas:			
Class B. Delinquent at P2	81.00	84.00	165.00
F. Regular with road and bridge tax at P2	106,160.00		106,160.00
G. Delinquent with road and bridge tax at P4	5,812.00	5,812.00	11,624.00
H. Special with road and bridge tax at P2	296.00		296.00
I. Road and bridge tax at P1	32.00		32.00
M. Delinquent from May 1 to June 30, at P2	2,600.00	1,300.00	3,900.00
N. Delinquent road and bridge from May 1 to June 30, at P1.50	10.00	5.00	15.00
Income tax	6,870.05	5.00	6,875.05
Documentary stamp tax	3,610.51		3,610.51
Inheritance tax	1,933.23	55.50	2,038.73
Revenue from public forest:			
First group timber	211.29	10.22	221.51
Second group timber	378.98	19.67	398.65
Third group timber	789.35	20.65	810.00
Fourth group timber	349.97	56.37	406.34
Firewood (bacauan and tañgal)	79.30	23.90	103.20
Firewood (other wood)	492.81	145.17	637.98
Minor forest products	554.66	209.97	764.63
Miscellaneous stamp collection		7.60	7.60
Service income:			
Justice of the peace fees	7,323.19	2,480.75	9,803.94
Total collections	411,144.56	14,504.71	425,649.27

Statement of internal-revenue collections in each province, etc.—Ctd.

PANGASINAN.

Item.	Taxes.	Fines and penalties.	Total.
Excise tax:			
Domestic—			
Distilled spirits	P265,663.10	P5.00	P265,668.10
Cigars	2,626.00	50.00	2,676.00
License, business, and occupation taxes:			
Distillers	2,950.00	80.00	3,030.00
Rectifiers	200.00		200.00
Retail liquor dealers	1,164.00		1,164.00
Retail "vino" dealers	17,682.00	1,355.50	19,037.50
Wholesale liquor dealers	6,365.00	400.00	6,765.00
Retail dealers in fermented liquors	2,930.00	70.00	3,000.00
Retail dealers in tuba, basi, and tapuy	485.00	41.25	526.25
Wholesale dealers in fermented liquors	465.00	50.00	515.00
Dealers in manufactured tobacco	16,532.00	971.50	17,503.50
Manufacturers of chewing and smoking tobacco		45.00	45.00
Manufacturers of cigars and cigarettes	40.00	610.17	650.17
Wholesale peddlers of alcoholic and tobacco products	1,096.00		1,096.00
Retail peddlers of alcoholic and tobacco products	2,056.00	135.00	2,191.00
Retail leaf tobacco dealers	945.00	60.00	1,005.00
Repackers of wines and distilled spirits	200.00		200.00
Merchants and manufacturers	119,616.85	3,859.35	123,476.20
Printers, publishers, and lithographers	53.05	15.00	68.05
Common carriers	3,591.88	470.24	4,062.12
Contractors, warehousemen, and others	4,261.16	591.09	4,852.25
Peddlers of merchandise	28,237.62	2,387.93	30,625.55
Real-estate brokers	20.00		20.00
Pawn brokers	400.00		400.00
Theaters, cinematographs and concert halls	625.00	30.00	655.00
Circuses	100.00		100.00
Billiard rooms	240.00	15.00	255.00
Lawyers, medical practitioners, architects, land-surveyors, engineers and public accountants	3,125.00	80.63	3,205.63
Chiropodists, manicurists, tattooers, and masseurs	20.00		20.00
Pharmacists and farriers	955.00	20.00	975.00
Cockpits	20,311.25	62.50	20,373.75
Cockfights	8,967.15	30.00	8,997.15
Opticians and dental surgeons	450.00	20.00	470.00
Midwives, cirujanos ministrantes in medicine, and dentistry	7.50		7.50
Procuradores judiciales, agentes de negocios, insurance agents and subagents	1,020.00	35.00	1,055.00
Photographers, engravers, and professional appraisers or connoisseurs of tobacco, etc.	750.00	2.50	752.50
Money lenders	50.00		50.00
Signs, signboards, and billboards	41.75	10.00	51.75
Banks and bankers	2,159.83		2,159.83
Mines	7.60		7.60
Registered dealers in prohibited drugs	222.34	95.00	317.34
Weights and measures	4,772.90	2,979.10	7,752.00
Cedulas:			
Class B. Delinquent at P2	38.00	38.00	76.00
F. Regular with road and bridge tax at P2	240,802.00		240,802.00
G. Delinquent with road and bridge tax at P4	9,492.00	9,492.00	18,984.00
H. Special with road and bridge tax at P2	1,170.00		1,170.00
I. Road and bridge tax at P1	15.00		15.00
K. Delinquent road and bridge tax at P2	17.00	17.00	34.00
M. Delinquent from May 1 to June 30, at P3	4,498.00	2,249.00	6,747.00
N. Delinquent road and bridge from May 1 to June 30, at P1.50	2.00	1.00	3.00
Income taxes	6,449.98	60.64	6,510.62
Documentary stamp taxes	13,950.31	60.00	14,010.31
Revenue from public forest:			
First group timber	2,928.48	798.23	3,726.71
Second group timber	2,719.18	162.31	2,881.49
Third group timber	3,459.70	118.95	3,578.65
Fourth group timber	537.11	139.18	676.29
Firewood (bacauan and taigal)	1,229.53	172.66	1,402.19
Firewood (other wood)	747.43	97.57	845.00
Minor forest products	934.54	237.94	1,172.48
Miscellaneous stamp collection		376.60	376.60
Service income:			
Justice of the peace fines and fees	16,926.87	4,657.36	21,584.23
Total collections	827,322.11	33,255.20	860,577.31

Statement of internal-revenue collections in each province, etc.—Ctd.

RIZAL.

Item.	Taxes.	Fines and penalties.	Total.
Excise tax:			
Domestic—			
Manufactured tobacco	P5,843.70		P5,843.70
Cigars	739.60		739.60
License, business, and occupation taxes:			
Retail liquor dealers	672.00		672.00
Retail "vino" dealers	5,538.00	P186.00	5,724.00
Wholesale liquor dealers	645.00	155.00	800.00
Retail dealers in fermented liquors	1,330.00	45.00	1,375.00
Retail dealers in tuba, basi, and tapuy	20.00		20.00
Dealers in manufactured tobacco	14,422.00	482.00	14,904.00
Manufacturers of chewing and smoking tobacco	100.00	10.00	110.00
Manufacturers of cigars and cigarettes	490.00	110.00	600.00
Wholesale peddlers of alcoholic and tobacco products	200.00		200.00
Retail peddlers of alcoholic and tobacco products	72.00		72.00
Retail leaf tobacco dealers	70.00		70.00
Merchants and manufacturers	45,751.45	1,499.62	47,251.07
Printers, publishers, and lithographers	30.15	8.00	38.15
Common carriers	2,472.39	447.25	2,919.64
Contractors, warehousemen, and others	3,839.13	416.42	4,255.55
Peddlers of merchandise	9,614.36	631.70	10,246.06
Real-estate brokers	222.00	5.00	227.00
Theaters, cinematographs, and concert halls	1,735.00	20.00	1,755.00
Billiard rooms	902.50	60.00	962.50
Lawyers, medical practitioners, architects, land-surveyors, engineers, and public accountants	2,025.00	44.04	2,069.04
Chiroprodists, manicurists, tottoers, and masseurs	14.00	5.00	19.00
Pharmacists and farriers	1,065.00	16.25	1,081.25
Race tracks	1,000.00		1,000.00
Cockpits	51,140.00		51,140.00
Cockfights	7,618.76	7.50	7,626.26
Opticians, and dental surgeons	650.00		650.00
Midwives, cirujanos ministrantes in medicine, and dentistry	42.50		42.50
Procuradores judiciales, agentes de negocios insurance agents, and subagents	180.00	5.00	185.00
Photographers, engravers, and professional appraisers or connoisseurs of tobacco, etc.	250.00		250.00
Money lenders	400.00		400.00
Signs, signboards, and billboards	109.50	12.00	121.50
Registered dealers in prohibited drugs	156.66	13.17	169.83
Weights and measures	2,712.80	1,715.40	4,428.20
Cedulas:			
Class B. Delinquent at P2	63.00	63.00	126.00
F. Regular with road and bridge tax at P2	92,322.00		92,322.00
G. Delinquent with road and bridge tax at P4	5,118.00	5,118.00	10,236.00
H. Special with road and bridge tax at P2	668.00		668.00
I. Road and bridge tax at P1	2.00		2.00
M. Delinquent from May 1 to June 30, at P3	1,652.00	826.00	2,478.00
Income tax	642.21		642.21
Documentary stamp tax	2,856.25		2,856.25
Revenue from public forest:			
First group timber	89.75	116.62	206.37
Second group timber	128.90	59.80	188.70
Third group timber	36.10	19.69	55.79
Fourth group timber	562.51	289.25	851.76
Firewood (bacauan and tañgal)	6.00		6.00
Firewood (other wood)	1,654.89	114.13	1,769.02
Minor forest products	1,831.19	173.63	2,004.82
Miscellaneous stamp collection . . . . .		.25	.25
Service income:			
Justice of the peace fees	7,381.65	6,270.29	13,651.94
Total collections	277,087.95	18,945.01	296,032.96

Statement of internal-revenue collections in each province, etc.—Ctd.

ROMBLON.

Item.	Taxes.	Fines and penalties	Total.
License, business, and occupation taxes:			
Retail liquor dealers	P96.00		P96.00
Retail "vino" dealers	2,868.00	P176.50	3,044.50
Wholesale liquor dealers	495.00		495.00
Retail dealers in fermented liquors	430.00	10.00	440.00
Retail dealers in tuba, basi, and tapuy	1,805.00	6.88	1,811.88
Dealers in manufactured tobacco	1,292.00	105.50	1,397.50
Retail leaf tobacco dealers	575.00		575.00
Merchants and manufacturers	29,025.01	144.87	29,169.88
Printers, publishers, and litographers	2.00		2.00
Common carriers	243.23	88.82	332.05
Contractors, warehousemen, and others	133.46		133.46
Peddlers of merchandise	1,456.26	64.00	1,520.26
Theaters, cinematographs, and concert halls	50.00		50.00
Billiard rooms	40.00		40.00
Lawyers, medical practitioners, architects, land-surveyors, engineers, and public accountants	112.50		112.50
Pharmacists and farriers	15.00		15.00
Cockpits	3,602.50	.90	3,603.40
Cockfights	695.95	5.00	700.95
Opticians and dental surgeons	60.00	25.00	85.00
Midwives, cirujanos ministrantes in medicine, and dentistry	5.00		5.00
Procuradores judiciales, agentes de negocios insurance agents, and subagents	60.00		60.00
Photographers, engravers, and professional appraisers or connoisseurs of tobacco, etc.	90.00		90.00
Signs, signboards, and billboards	4.00		4.00
Registered dealers in prohibited drugs	4.00		4.00
Weights and measures	457.00	397.50	854.50
Cedulas:			
Class B. Delinquent at P2	3.00	3.00	6.00
F. Regular with road and bridge tax at P2	23,502.00		23,502.00
G. Delinquent with road and bridge tax at P4	2,688.00	2,688.00	5,376.00
H. Special with road and bridge tax at P2	22.00		22.00
M. Delinquent from May 1 to June 30, at P3	576.00	288.00	864.00
Income tax	185.57		185.57
Documentary stamp tax	686.10		686.10
Revenue from public forest:			
First group timber	192.11	81.15	273.26
Second group timber	101.04	43.92	144.96
Third group timber	140.81	144.88	285.69
Fourth group timber	116.85	30.71	147.56
Firewood (bacauan and tañgal)	37.28		37.28
Firewood (other wood)	27.65	3.64	31.29
Minor forest products	428.29	219.00	647.29
Miscellaneous stamp collection		10.02	10.02
Service income:			
Justice of the peace fees	2,536.93	411.00	2,947.93
Total collections	74,860.54	4,948.29	79,808.83

Statement of internal-revenue collections in each province, etc.—Ctd.

SAMAR.

Item.	Taxes.	Fines and pinalities.	Total.
Excise taxes:			
Domestic—			
Distilled spirits	P4,225.45	P124.40	P4,349.85
License, business, and occupation taxes:			
Distillers	250.00	5.00	255.00
Retail liquor dealers	1,128.00		1,128.00
Retail "vino" dealers	12,596.30	526.00	13,122.30
Wholesale liquor dealers	5,070.00	50.00	5,120.00
Retail dealers in fermented liquors	2,635.00	5.00	2,640.00
Retail dealers in tuba, basi, and tapuy	28,955.50	513.63	29,469.13
Wholesale dealers in fermented liquors	360.00		360.00
Dealers in manufactured tobacco	9,440.00	295.00	9,735.00
Wholesale peddlers of alcoholic and tobacco products	24.00		24.00
Retail peddlers of alcoholic and tobacco products	1,588.00	55.00	1,643.00
Retail leaf tobacco dealers	16,007.00	120.00	16,127.00
Merchants and manufacturers	273,476.15	3,949.94	277,426.09
Common carriers	2,212.43	25.33	2,237.76
Contractors, warehousemen, and others	1,729.78	19.00	1,748.78
Peddlers of merchandise	14,888.27	528.22	15,416.49
Commercial brokers	20.00		20.00
Stockbrokers	102.00		102.00
Real-estate brokers	340.00	40.00	380.00
Theaters, cinematographs, and concert halls	125.00	25.00	150.00
Billiard rooms	435.25	15.50	450.75
Lawyers, medical practitioners, architects, land-surveyors, engineers, and public accountants	525.00		525.00
Chiropodists, manicurists, tattoers, and masseurs	45.00		45.00
Pharmacists and farriers	25.00		25.00
Cockpits	27,833.00	64.00	27,897.00
Cockfights	5,702.90	235.00	5,937.90
Opticians and dental surgeons	80.00		80.00
Midwives, cirujanos ministrantes in medicine, and dentistry	5.00		5.00
Procuradores judiciales, agentes de negocios, insurance agents, and subagents	150.00		150.00
Photographers, engravers, and professional appraisers or connoisseurs of tobacco, etc.	330.00		330.00
Signs, signboards, and billboards	7.75	5.00	12.75
Registered dealers in prohibited drugs	10.00		10.00
Pearl fisheries	35.00		35.00
Weights and measures	4,928.60	1,898.70	6,827.30
Cedulas:			
Class B. Delinquent at P2	81.00	81.00	162.00
F. Regular with road and bridge tax at P2	155,734.00		155,734.00
G. Delinquent with road and bridge tax at P4	9,792.00	9,792.00	19,584.00
H. Special with road and bridge tax at P2	96.00		96.00
I. Road and bridge tax at P1	1.00		1.00
K. Delinquent road and bridge tax at P2	1.00	1.00	2.00
M. Delinquent from May 1 to June 30, at P3	2,638.00	1,319.00	3,957.00
Income tax	1,845.30		1,845.30
Documentary stamp tax	2,567.71	5.00	2,572.71
Revenue from public forest:			
First group timber	1,877.92	358.51	2,236.43
Second group timber	859.70	103.39	963.09
Third group timber	1,162.88	476.93	1,639.81
Fourth group timber	573.88	223.55	797.43
Firewood (bacauan and tañgal)	267.65	153.09	420.74
Firewood (other wood)	47.00	27.01	74.01
Minor forest products	3,691.30	612.48	4,303.78
Miscellaneous stamp collection . . . . .		.51	.51
Service income:			
Justice of the peace fines and fees	15,888.18	4,140.93	20,029.11
Total collections	612,409.90	25,794.12	638,204.02

Statement of internal-revenue collections in each province, etc.—Ctd.

SORBOGON.

Item.	Taxes.	Fines and penalties.	Total.
License, business, and occupation taxes:			
Retail liquor dealers	P984.00		P984.00
Retail "vino" dealers	10,162.00	P289.00	10,451.00
Wholesale liquor dealers	5,670.00	35.00	5,705.00
Retail dealers in fermented liquors	940.00		940.00
Retail dealers in tuba, basi and tapuy	1,555.00	48.17	1,603.17
Wholesale dealers in fermented liquors	315.00		315.00
Dealers in manufactured tobacco	19,556.00	211.00	19,767.00
Retail peddlers of alcoholic and tobacco prod- ucts	44.00		44.00
Retail leaf tobacco dealers	445.00		445.00
Merchants and manufacturers	175,555.63	1,833.71	177,489.34
Printers, publishers, and lithographers	21.54		21.54
Common carriers	1,725.29	40.03	1,765.32
Contractors, warehousemen, and others	1,421.34	67.49	1,489.33
Peddlers of merchandise	7,838.13	407.29	8,245.47
Theaters, cinematographs, and concert halls	566.68		566.68
Billiard rooms	1,105.00	53.14	1,158.14
Lawyers, medical practitioners, architects, land-surveyors, engineers, and public ac- countants	1,075.00	22.52	1,097.52
Chiropodists, manicurists, tattooers, and mas- seurs	15.00		15.00
Pharmacists and farriers	110.00	6.25	116.25
Cockpits	17,299.25	22.00	17,321.25
Cockfights	3,667.12	147.86	3,814.98
Opticians, and dental surgeons	110.00		110.00
Midwives, cirujanos ministrantes in medicine, and dentistry	70.00	2.50	72.50
Procuradores judiciales, agentes de negocios, insurance agents, and subagents	430.00	30.00	460.00
Photographers, engravers, and professional appraisers or connoisseurs of tobacco, etc. . .	290.00	10.00	300.00
Money lenders	200.00	50.00	250.00
Signs, signboards, and billboards	31.50		31.50
Mines	3,045.60		3,045.60
Registered dealers in prohibited drugs	72.33		72.33
Pearl fisheries	20.00	22.00	42.00
Weights and measures	3,657.40	1,802.90	5,460.30
Cedulas:			
Class A. Regular at P1	3.00		3.00
B. Delinquent at P2	24.00	24.00	48.00
F. Regular with road and bridge tax at P2	89,542.00		89,542.00
G. Delinquent with road and bridge tax at P4	5,332.00	5,332.00	10,664.00
H. Special with road and bridge tax at P2	112.00		112.00
M. Delinquent from May 1 to June 30, at P3	3,372.00	1,686.00	5,058.00
Income tax	5,391.77		5,391.77
Documentary stamp tax	3,006.01		3,006.01
Inheritance tax	464.49		464.49
Revenue from public forest:			
First group timber	11,160.89	362.79	11,523.68
Second group timber	2,529.76	316.32	2,846.08
Third group timber	1,453.73	346.13	1,799.86
Fourth group timber	3,466.70	562.08	4,028.78
Firewood (bacauan and tañgal)	1,496.61	137.38	1,633.99
Firewood (other wood)	647.15	119.44	766.59
Minor forest products	3,203.19	546.84	3,750.03
Miscellaneous stamp collection		2.00	2.00
Service income:			
Justice of the peace fees	12,541.06	1,877.90	14,418.96
Total collections	401,844.72	16,413.74	418,258.46

Statement of internal-revenue collections in each province, etc.—Ctd.

SULU.

Item.	Taxes.	Fines and penalties.	Total.
Excise tax:			
Domestic—			
Manufactured tobacco	P696.60		P696.60
Imported—			
Distilled spirits	159.90		159.90
Fermented liquors	9.45		9.45
Manufactured tobacco	11,173.08		11,173.08
Matches	2,944.55		2,944.55
Lubricating oils	(99.05)		(99.05)
Coal and coke	177.80		177.80
License, business, and occupation taxes:			
Retail liquor dealers	228.00	P5.00	233.00
Retail "vino" dealers	44.00		44.00
Wholesale liquor dealers	60.00		60.00
Retail dealers in fermented liquors	120.00	5.00	125.00
Wholesale dealers in fermented liquors	255.00		255.00
Dealers in manufactured tobacco	2,888.00	110.00	2,998.00
Manufacturers of chewing and smoking tobacco	20.00		20.00
Retail leaf tobacco dealers	550.00		550.00
Merchants and manufacturers	81,071.79	473.00	81,544.79
Printers, publishers, and lithographers	4.00		4.00
Common carriers	917.36		917.36
Contractors, warehousemen, and others	1,156.04	20.00	1,176.04
Peddlers of merchandise	1,257.23	35.00	1,292.23
Repackers of distilled spirits and wines	150.00		150.00
Commercial brokers	173.94		173.94
Stockbrokers	240.00		240.00
Real-estate brokers	80.00		80.00
Customs and immigration brokers	60.00		60.00
Pawn brokers	1,200.00		1,200.00
Theaters, cinematographs, and concert halls	200.00		200.00
Billiard rooms	95.00		95.00
Lawyers, medical practitioners, architects, land-surveyors, engineers, and public accountants	275.00	10.00	285.00
Pharmacists and farriers	60.00		60.00
Race tracks	220.00		220.00
Cockpits	1,800.00		1,800.00
Cockfights	285.25		285.25
Opticians and dental surgeons	10.00		10.00
Midwives, cirujanos ministrantes in medicine, and dentistry	2.50		2.50
Procuradores judiciales, agentes de negocios, insurance agents, and subagents	100.00		100.00
Photographers, engravers, and professional appraisers or connoisseurs of tobacco, etc.	40.00		40.00
Signs, signboards, and billboards	11.00	5.00	16.00
Registered dealers in prohibited drugs	2.00		2.00
Pearl fisheries	2,775.00	55.00	2,830.00
Sponge fisheries	77.63		77.63
Weights and measures	459.20	480.50	939.70
Cedulas:			
Class F. Regular with road and bridge tax at P2	38,530.00		38,530.00
G. Delinquent with road and bridge tax at P4	5,622.00	5,622.00	11,244.00
H. Special with road and bridge tax at P2	240.00		240.00
M. Delinquent from May 1 to June 30, at P3	816.00	408.00	1,224.00
Income tax	1,159.77		1,159.77
Documentary stamp tax	638.96		638.96
Revenue from public forest:			
First group timber	8,442.54		8,442.54
Second group timber	1,284.07		1,284.07
Third group timber	245.31		245.31
Fourth group timber	912.57	42.58	955.15
Firewood (bacauan and tañgal)	193.82	161.85	355.67
Firewood (other wood)	42.83	54.00	96.83
Minor forest products	110.75	56.19	166.94
Service income:			
Justice of the peace fees	1,698.72	4,083.88	5,782.60
Total collections	171,887.61	11,627.00	183,514.61

Statement of internal-revenue collections in each province, etc.—Ctd.

SURIGAO.

Item.	Taxes.	Fines and penalties.	Total.
License, business, and occupation taxes:			
Retail liquor dealers	P72.00		P72.00
Retail "vino" dealers	6,298.00	P280.00	6,578.00
Wholesale liquor dealers	3,225.00	15.00	3,240.00
Retail dealers in fermented liquors	290.00		290.00
Retail dealers in tuba, basi, and tapuy	7,403.50	150.00	7,553.50
Wholesale dealers in fermented liquors	120.00		120.00
Dealers in manufactured tobacco	926.00		926.00
Manufacturers of chewing and smoking tobacco	25.00		25.00
Manufacturers of cigars and cigarettes	20.00		20.00
Retail peddlers of alcoholic and tobacco products	1,004.00	40.00	1,044.00
Retail leaf tobacco dealers	5,250.00	45.00	5,295.00
Merchants and manufacturers	87,101.84	738.92	87,840.76
Common carriers	78.21		78.21
Contractors, warehousemen, and others	141.42		141.42
Peddlers of merchandise	2,031.69	80.12	2,111.81
Theaters, cinematographs, and concert halls	60.00		60.00
Circuses	50.00		50.00
Billiard rooms	202.50		202.50
Lawyers, medical practitioners, architects, land-surveyors, engineers, and public accountants	412.50	5.00	417.50
Pharmacists and farriers	20.00		20.00
Cockpits	9,021.40	17.00	9,038.40
Cockfights	1,738.50	28.00	1,766.50
Opticians and dental surgeons	70.00		70.00
Procuradores judiciales, agentes de negocios, insurance agents, and subagents	60.00		60.00
Photographers, engravers, and professional appraisers or connoisseurs of tobacco, etc.	180.00	5.00	185.00
Registered dealers in prohibited drugs	1.67		1.67
Weights and measures	997.30	532.50	1,529.80
Cedulas:			
Class B. Delinquent at P2	29.00	29.00	58.00
F. Regular with road and bridge tax at P2	49,852.00		49,852.00
G. Delinquent with road and bridge tax at P4	4,718.00	4,718.00	9,436.00
H. Special with road and bridge tax at P2	182.00		182.00
I. Road and bridge tax at P1	1.00		1.00
M. Delinquent from May 1 to June 30, at P3	1,632.00	816.00	2,448.00
Income tax	8.50		8.50
Documentary stamp tax	1,074.74		1,074.74
Revenue from public forest:			
First group timber	360.24	196.64	556.88
Second group timber	236.74	21.26	258.00
Third group timber	312.88	19.86	332.74
Fourth group timber	60.55	74.16	134.71
Firewood (bacauan and tangal)	371.68	56.33	428.01
Firewood (other wood)	15.10		15.10
Minor forest products	2,570.32	232.70	2,803.02
Service income:			
Justice of the peace fines and fees	3,637.15	3,095.00	6,732.15
Total collections	191,862.43	11,195.49	203,057.92

Statement of internal-revenue collections in each province, etc.—Ctd.

TABLAC.

Item.	Taxes.	Fines and penalties.	Total.
License, business, and occupation taxes:			
Retail liquor dealers	P204.00		P204.00
Retail "vino" dealers	3,762.00	P205.50	3,967.50
Wholesale liquor dealers	1,720.00	190.00	1,910.00
Retail dealers in fermented liquors	600.00	5.00	605.00
Retail dealers in tuba, basi, and tapuy	62.50		62.50
Wholesale dealers in fermented liquors	20.00		20.00
Dealers in manufactured tobacco	5,202.00	322.50	5,524.50
Wholesale peddlers of alcoholic and tobacco products	20.00		20.00
Retail peddlers of alcoholic and tobacco products	340.00	10.00	350.00
Retail leaf tobacco dealers	270.00	5.00	275.00
Merchants and manufacturers	66,742.78	1,814.58	68,557.36
Printers, publishers, and lithographers	7.54		7.54
Common carriers	425.57	12.77	438.34
Contractors, warehousemen, and others	1,313.81	85.10	1,398.91
Peddlers of merchandise	4,154.27	248.95	4,403.22
Commercial brokers	40.00		40.00
Stockbrokers	20.00		20.00
Real-estate brokers	80.00		80.00
Theaters, cinematographs, and concert halls	330.00	15.00	345.00
Circuses	50.00		50.00
Billiard rooms	100.00	.63	100.63
Lawyers, medical practitioners, architects, land-surveyors, engineers, and public accountants	1,375.00	30.00	1,405.00
Chiropodists, manicurists, tattooers and masseurs	10.00		10.00
Pharmacists and farriers	255.00	10.00	265.00
Cockpits	11,965.00		11,965.00
Cockfights	2,953.75	70.00	3,023.75
Opticians, and dental surgeons	100.00		100.00
Midwives, cirujanos ministrantes in medicine, and dentistry	25.00		25.00
Procuradores judiciales, agentes de negocios, insurance agents, and subagents	230.00		230.00
Photographers, engravers, and professional appraisers or connoisseurs of tobacco, etc.	110.00		110.00
Money lenders	400.00		400.00
Sign, signboards, and billboards	27.60	10.00	37.60
Registered dealers in prohibited	76.34	5.00	81.34
Weights and measures	1,440.40	1,210.30	2,650.70
Cedulas:			
Class B. Delinquent at P2	27.00	27.00	54.00
F. Regular with road and bridge tax at P2	73,248.00		73,248.00
G. Delinquent with road and bridge tax at P4	3,442.00	3,442.00	6,884.00
H. Special with road and bridge tax at P2	294.00		294.00
M. Delinquent from May 1 to June 30, at P3	1,364.00	682.00	2,046.00
Income tax	6,678.73	15.13	6,693.86
Documentary stamp tax	3,299.28		3,299.28
Inheritance tax	331.96		331.96
Revenue from public forest:			
First group timber	317.80	86.68	404.48
Second group timber	146.80	19.40	166.20
Third group timber	23.59		23.59
Fourth group timber	93.57	45.36	138.93
Firewood (other wood)	121.09	89.59	210.68
Minor forest products	929.85	273.64	1,203.49
Service income:			
Justice of the peace fees	6,523.00	1,501.23	8,024.23
Total collections	201,273.23	10,432.36	211,705.59

Statement of internal-revenue collections in each province, etc.—Ctd.

TAYABAS.

Item.	Taxes.	Fines and penalties.	Total.
Excise tax:			
Domestic—			
Distilled spirits	P73,491.05	P215.21	P73,706.26
License, business, and occupation taxes:			
Distillers	2,250.00	775.00	3,025.00
Retail liquor dealers	468.00		468.00
Retail "vino" dealers	8,332.00	408.00	8,740.00
Wholesale liquor dealers	8,960.00	245.00	4,205.00
Retail dealers in fermented liquors	2,529.00	60.00	2,589.00
Retail dealers in tuba, basi, and tapuy	2,627.80	50.00	2,677.80
Wholesale dealers in fermented liquors	270.00	50.00	320.00
Dealers in manufactured tobacco	19,134.00	565.00	19,699.00
Wholesale peddlers of alcoholic and tobacco products	40.00		40.00
Retail peddlers of alcoholic and tobacco products	620.00	5.00	625.00
Retail leaf tobacco dealers	55.00	5.00	60.00
Merchants and manufacturers	256,392.67	4,597.20	260,989.87
Printers, publishers, and lithographers	32.44		32.44
Common carriers	3,630.85	268.41	3,899.26
Contractors, warehousemen, and others	5,458.82	156.37	5,615.19
Peddlers of merchandise	39,755.71	1,199.01	40,954.72
Commercial brokers	40.00		40.00
Stockbrokers	80.00	20.00	100.00
Real-estate brokers	2,500.00	135.00	2,635.00
Theaters, cinematographs, and concert halls	1,155.00	10.00	1,165.00
Circuses	50.00		50.00
Billiard rooms	865.00	35.63	900.63
Lawyers, medical practitioners, architects, land-surveyors, engineers, and public accountants	2,912.50	150.00	3,062.50
Chiroprodists, manicurists, tattooers, and masseurs	125.00	5.00	130.00
Pharmacists and farriers	975.00	5.00	980.00
Race tracks	120.00		120.00
Cockpits	39,045.00	145.00	39,190.00
Cockfights	7,489.99	139.50	7,629.49
Opticians, and dental surgeons	720.00	10.00	730.00
Midwives, cirujanos ministrantes in medicine, and dentistry	1,262.50	140.00	1,402.50
Procuradores judiciales, agentes de negocios, insurance agents, and subagents	140.00		140.00
Photographers, engravers, and professional appraisers or connoisseurs of tobacco, etc.	640.00	5.00	645.00
Money lenders	400.00	50.00	450.00
Signs, signboards, and billboards	87.95	60.00	147.95
Registered dealers in prohibited drugs	459.84	35.00	494.84
Pearl fisheries	20.00		20.00
Weights and measures	3,688.85	3,653.35	7,342.20
Cedulas:			
Class B. Delinquent at P2	60.00	60.00	120.00
F. Regular with road and bridge tax at P2	130,902.00		130,902.00
G. Delinquent with road and bridge tax at P4	7,574.00	7,574.00	15,148.00
H. Special with road and bridge tax at P2	472.00		472.00
I. Road and bridge tax at P1	10.00		10.00
K. Delinquent road and bridge tax at P2	5.00	5.00	10.00
M. Delinquent from May 1 to June 30, at P3	2,682.00	1,341.00	4,023.00
N. Delinquent from May 1 to June 30, at P1.50	4.00	2.00	6.00
Franchise taxes	880.97	1.10	882.07
Income tax	8,780.49	116.07	8,896.56
Documentary stamp tax	8,857.00	55.00	8,912.00
Inheritance tax	1,476.30	1,409.92	2,886.22
Revenue from public forest:			
First group timber	58,254.70	2,285.65	60,540.35
Second group timber	3,385.63	384.40	3,770.03
Third group timber	3,618.61	519.12	4,137.73
Fourth group timber	1,727.95	467.92	2,195.87
Firewood (bacauan and tañgal)	6,033.92	110.58	6,144.50
Firewood (other wood)	6,082.85	1,508.60	7,591.45
Minor forest products	16,705.70	1,864.91	18,570.61
Miscellaneous stamp collection		90.00	90.00
Service income:			
Justice of the peace fees	13,391.85	7,846.81	21,238.66
Total collections	752,728.64	38,839.76	791,568.40

Statement of internal-revenue collections in each province, etc.—Ctd.

ZAMBALES.

Item.	Taxes.	Fines and penalties.	Total.
License, business, and occupation taxes:			
Distillers	P100.00		P100.00
Retail liquor dealers	180.00		180.00
Retail "vino" dealers	2,164.00	P50.00	2,214.00
Wholesale liquor dealers	1,035.00	310.00	1,345.00
Retail dealers in fermented liquors	330.00		330.00
Retail dealers in tuba, basi, and tapuy	7.50		7.50
Wholesale dealers in fermented liquors	90.00		90.00
Dealers in manufactured tobacco	4,208.00	270.50	4,478.50
Retail peddlers of alcoholic and tobacco products	448.00	20.00	468.00
Retail leaf tobacco dealers	45.00	7.00	52.00
Merchants and manufacturers	21,838.81	2,995.67	24,834.48
Printers, publishers, and lithographers	17.96		17.96
Common carriers	272.36	20.54	292.90
Contractors, warehousemen, and others	1,253.31	101.34	1,354.65
Peddlers of merchandise	3,516.71	362.32	3,879.03
Theaters, cinematographs, and concert halls	200.00		200.00
Billiard rooms	57.50	3.13	60.63
Lawyers, medical practitioners, architects, land-surveyors, engineers, and public accountants	412.50		412.50
Chiropodists, manicurists, tattooers, and masseurs	20.00		20.00
Pharmacists and farriers	35.00	11.25	46.25
Cockpits	2,557.50		2,557.50
Cockfights	1,294.25	33.44	1,327.69
Opticians, and dental surgeons	100.00		100.00
Midwives, cirujanos ministrantes in medicine, and dentistry	60.00	12.52	72.52
Procuradores judiciales, agentes de negocios, insurance agents, and subagents	250.00		250.00
Photographers, engravers, and professional appraisers or connoisseurs of tobacco, etc.	150.00		150.00
Sign, signboards, and billboards	14.76	.25	15.01
Registered dealers in prohibited drugs	10.00		10.00
Weights and measures	712.20	787.50	1,499.70
Cedulas:			
Class B. Delinquent at P2	7.00	7.00	14.00
F. Regular with road and bridge tax at P2	37,702.00		37,702.00
G. Delinquent with road and bridge tax at P4	892.00	892.00	1,784.00
H. Special with road and bridge tax at P2	334.00		334.00
I. Road and bridge tax at P1	2.00		2.00
M. Delinquent from May 1 to June 30, at P3	710.00	355.00	1,065.00
Income tax	134.38	56.35	190.73
Documentary stamp tax	1,369.68		1,369.68
Revenue from public forest:			
First group timber	803.89	355.94	1,159.83
Second group timber	1,183.80	133.27	1,317.07
Third group timber	3,637.35	101.68	3,739.03
Fourth group timber	640.74	51.85	692.59
Firewood (bacauan and tañgal)	280.10	8.80	288.90
Firewood (other wood)	325.99	4.00	329.99
Minor forest products	3,086.73	82.10	3,168.83
Miscellaneous stamp collection		5.00	5.00
Service income:			
Justice of the peace fees	2,825.46	1,979.06	4,804.52
Total collection	95,315.48	9,017.51	104,332.99

Statement of internal-revenue collections in each province, etc.—Ctd.

ZAMBOANGA.

Item.	Taxes.	Fines and penalties.	Total.
Excise tax:			
Imported—			
Distilled spirits	P1,973.30		P1,973.30
Manufactured tobacco	590.40		590.40
Cigarettes	50.40		50.40
Wines and imitations	5.80		5.80
Playing cards	120.00		120.00
Kerosene or petroleum	36,886.48		36,886.48
Naphtha gasoline and all lighter products of distillation	25,974.18		25,974.18
Lubricating oils	273.26		273.26
Coal and coke	3,514.10		3,514.10
License, business, and occupation taxes:			
Retail liquor dealers	444.00	P115.00	559.00
Retail "vino" dealers	430.00	67.00	497.00
Wholesale liquor dealers	345.00	20.00	365.00
Retail dealers in fermented liquors	190.00	10.00	200.00
Retail dealers in tuba, basi, and tapuy	1,970.00	203.82	2,173.82
Wholesale dealers in fermented liquors	195.00		195.00
Dealers in manufactured tobacco	3,426.00	296.50	3,722.50
Retail peddlers of alcoholic and tobacco products	52.00		52.00
Retail leaf tobacco dealers	1,430.00	36.25	1,466.25
Merchants and manufacturers	106,873.02	1,260.98	108,134.00
Printers, publishers, and litographers	130.17		130.17
Common carriers	1,213.00	37.15	1,250.15
Contractors, warehousemen, and others	2,668.19	191.16	2,859.35
Peddlers of merchandise	3,990.06	332.50	4,322.56
Commercial brokers	613.74	120.94	734.68
Stockbrokers	240.00		240.00
Real-estate brokers	460.00		460.00
Customs and immigration brokers	180.00		180.00
Pawn brokers	600.00		600.00
Theaters, cinematographs, and concert halls	170.00		170.00
Billiard rooms	152.50		152.50
Lawyers, medical practitioners, architects, land-surveyors, engineers, and public accountants	650.00		650.00
Chiropodists, manicurists, tattooers, and masseurs	10.00		10.00
Pharmacists and farriers	150.00		150.00
Cockpits	3,980.00	50.00	4,030.00
Cockfights	1,484.25	65.00	1,549.25
Opticians, and dental surgeons	130.00		130.00
Procuradores judiciales, agentes de negocios, insurance agents, and subagents	360.00	5.00	365.00
Photographers, engravers, and professional appraisers or connoisseurs of tobacco, etc.	180.00		180.00
Sign, signboards, and billboards	76.75	5.00	81.75
Registered dealers in prohibited drugs	55.02	10.50	65.52
Sponge fisheries	107.82	10.78	118.60
Pearl fisheries	720.00		720.00
Weights and measures	967.50	801.50	1,769.00
Cedulas:			
Class B. Delinquent at P2	165.00	165.00	330.00
F. Regular with road and bridge tax at P2	51,398.00		51,398.00
G. Delinquent with road and bridge tax at P4	11,806.00	11,806.00	23,612.00
H. Special with road and bridge tax at P2	598.00		598.00
M. Delinquent from May 1 to June 30, at P3	3,586.00	1,793.00	5,379.00
Income tax	7,664.71	15.00	7,679.71
Documentary stamp tax	3,679.65		3,679.65
Inheritance tax	98.36		98.36
Revenue from public forest:			
First group timber	9,339.38	269.05	9,608.43
Second group timber	6,332.42	18.89	6,351.31
Third group timber	14,841.59	149.86	14,991.45
Fourth group timber	10,201.89	331.23	10,533.12
Firewood (bacauan and tañgal)	1,020.86	143.44	1,164.30
Firewood (other wood)	177.62	8.01	185.63
Minor forest products	5,066.26	546.14	5,612.40
Service income:			
Justice of the peace fees	1,985.10	6,584.00	8,569.10
Total collections	331,992.78	25,468.70	357,461.48

APPENDIX D.—Recapitulations of actual collections made by the Collector of Internal Revenue for the Philippine Islands during the year 1918.*

Provinces.	Internal-revenue collections, except weights and measures, franchise and inheritance taxes.	Opium.	Weights and measures.	Franchise taxes.	Inheritance taxes.	Pearl fisheries.	Sponge fisheries.	Income taxes.	Registered dealers in prohibited drugs.	Justice of the peace fines and fees.	City of Manila.	Total.
Abra.....	P44,646.00		P351.00					P1,503.76	P2.00	P997.30		P45,996.30
Agusan.....	68,092.58		997.60					4,214.40		20,382.05		74,808.34
Albay.....	764,242.07		6,695.14	P330.69	P10.00			16,543.47	70.84	20,382.05		808,274.26
Ambos Camarines.....	589,045.97		7,582.00	28.26				14,530.00	32.67	16,095.52		627,313.82
Antique.....	94,484.37		1,446.50			P30.00		8,003.76	3.00	4,773.45		101,541.68
Bataan.....	81,747.87		1,093.70					170.56	19.00	5,009.90		88,041.03
Batanes.....	4,923.00		32.00							333.30		5,288.30
Batangas.....	359,476.06		3,791.00		18.20	10.00		3,058.53	199.00	8,900.13		375,452.92
Bohol.....	309,045.81		4,167.90		51.25	82.50		3,808.78	6.00	7,699.46		324,861.70
Bukidnon.....	25,662.66		888.60							117.40		26,668.66
Bulacan.....	469,282.01		3,931.60	153.63	1,151.23			1,977.67	123.33	8,311.18		484,930.65
Cagayan.....	397,689.82		2,439.10		62.66			7,890.28	20.83	10,733.36		418,836.05
Capiz.....	240,383.65		2,295.50		378.18	5.00		4,912.99	27.50	10,655.50		259,648.32
Cavite.....	175,414.87		2,714.36	330.91				829.97	61.50	4,937.08		184,288.69
Cebu.....	1,761,297.91		10,063.85	3,145.30		145.00		74,562.51	73.83	21,415.29		1,870,703.49
Cotabato.....	67,550.34		10,012.80		196.34			1,820.30		1,283.08		71,282.86
Davao.....	246,808.98		2,833.65			50.00		26,102.90	780.17	11,831.47		288,402.18
Ilocos Norte.....	128,638.62		1,693.70					6,701.16	15.00	6,340.25		137,033.73
Ilocos Sur.....	211,851.82		1,639.10	68.64	63.14			2,737.55	28.00	6,257.15		222,045.40
Iloilo.....	963,864.58		7,601.90	4,942.83	1,992.94			70,819.94	285.83	18,000.21		1,070,508.23
Isabela.....	170,186.10		1,647.10					1,871.27	10.00	6,342.41		180,086.88
Laguna.....	460,286.74		4,889.20	148.56	1,262.01			8,746.35	222.24	11,338.37		486,853.47
La Union.....	116,233.64		2,158.60					770.35	14.00	1,340.53		122,523.12
Lanao.....	191.60		191.60					832.04		3,273.85		165,671.22
Leyte.....	1,261,661.72		18,857.60					26,586.00	40.50	28,666.43		1,325,812.25
Manila.....	21,194,667.70		11,572.35	262,087.61	68,003.33	160.00	P25.00	2,169,997.11	1,321.47	6,104.60	P5,722,915.32	29,436,794.49
Mindoro.....	91,318.90		1,002.00			30.00		132.16	2.00	3,866.71		96,351.77
Misamis.....	402,897.49	P400.00	4,127.30			20.00		11,833.99	13.53	11,745.65		431,083.16
Mountain.....	383,377.53		383.70					2.00		3,816.67		388,114.27
Negros Occidental.....	388,285.61		7,447.33		504.24			16,206.67	82.33	14,548.81		422,074.99
Negros Oriental.....	274,305.10		2,246.40	81.60				8,484.56	17.83	10,096.35		286,231.84
Nueva Ecija.....	221,573.33		2,844.00					4,195.72	185.83	13,039.76		241,839.04
Nueva Vizcaya.....	13,614.18		235.55					75.72	2.00	10.00		13,937.45
Palawan.....	51,519.55		1,231.10			140.00		1,090.22		441.08		54,421.65
Pampanga.....	381,687.25		3,942.20		244.37			5,782.29	162.50	9,906.05		401,724.66
Pangasinan.....	935,950.90		7,433.80					6,594.35	85.66	17,152.43		967,217.14

Rizal	263,758.12	4,205.10			722.42	139.84	11,944.94	280,770.42
Romblon	67,578.58	717.00			1,451.19	4.00	2,882.07	72,632.84
Samar	708,460.51	8,791.20		35.00	15,473.56	12.00	20,823.79	748,596.06
Sorsogon	497,265.15	6,914.30		138.25	19,078.29	30.67	15,966.33	539,392.99
Sulu	143,695.26	591.40		2,900.00	77.63	4.00	2,355.50	149,702.67
Surigao	222,728.21	1,824.70			9,071.22	2.00	9,578.10	243,204.23
Tarlac	180,511.42	2,681.45		648.20	6,594.88	48.83	7,575.01	198,059.79
Tayabas	726,366.64	7,179.60		20.00	7,955.67	124.16	25,926.86	770,729.91
Zambales	81,213.93	1,035.10		25.00	367.67	12.00	3,762.80	86,496.46
Zamboanga	313,501.21	1,761.40		895.00	6,666.83	21.50	11,948.20	335,020.56
Total	36,312,434.20	400.00	272,424.26	76,706.80	329.05	2,563,336.61	4,312.29	45,550,134.94

Other collections:

United States internal revenue collected in the Philippines	1,919,753.11
United States internal revenue collected in the United States	98,977.54
Tobacco inspection fees	210,019.52
Mining fees	450.00
Grand total	47,779,336.11

^a Reports of collections of the following municipalities which have not as yet been received, not included, viz:
 Naguilian, Isabela, July to November.
 Sadanga, Mountain, July.

^b ₱27,155.34 of this amount accrue to provinces and municipalities.

Kalaw, Mountain, December.
 San Antonio, Samar, October and November.

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